

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FEDERAL COMPLIANCE AUDIT REPORT

OF

ST. JOSEPH COUNTY AIRPORT AUTHORITY

ST. JOSEPH COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**

09/18/2020



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	3-4
Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....	5-7
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards .....	10
Notes to Schedule of Expenditures of Federal Awards .....	11
Schedule of Findings and Questioned Costs .....	12-15
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings .....	18-21
Corrective Action Plan .....	22
Other Reports .....	23

SCHEDULE OF OFFICIALS

Office	Official	Year Appointed	Term Expires
President	Dr. Bernard J. Asdell	2013	12/31/2023
Vice President	Mr. Thomas S. Botkin	2007	12/31/2022
Treasurer/Asst. Secretary	Mr. Abraham Marcus	2010	12/31/2021
Secretary	Mr. David R. Sage	1991	12/31/2020
CEO & Executive Director/Assistant Treasurer	Mr. Michael A. Daigle, A.A.E.		



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE ST. JOSEPH COUNTY AIRPORT  
AUTHORITY, ST. JOSEPH COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the St. Joseph County Airport Authority (Airport Authority), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Airport Authority's basic financial statements and have issued our report thereon dated August 27, 2020.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Airport Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Airport Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Airport Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Airport Authority's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Compliance and Other Matters***


As part of obtaining reasonable assurance about whether the Airport Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***St. Joseph County Airport Authority's Response to Findings***

The Airport Authority's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The Airport Authority's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Airport Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Airport Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

August 27, 2020



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE ST. JOSEPH COUNTY AIRPORT AUTHORITY, ST. JOSEPH COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited the St. Joseph County Airport Authority's (Airport Authority) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2019. The Airport Authority's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the Airport Authority's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Airport Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Airport Authority's compliance.

***Opinion on the Major Federal Program***

In our opinion, the Airport Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2019.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

**Report on Internal Control over Compliance**

Management of the Airport Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Airport Authority's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Airport Authority's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2019-002, that we consider to be material weaknesses.


The Airport Authority's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The Airport Authority's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the business-type activities of the Airport Authority, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Airport Authority's basic financial statements. We issued our report thereon dated August 27, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

  
Paul D. Joyce, CPA  
State Examiner

August 27, 2020

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the Airport Authority. The schedule and notes are presented as intended by the Airport Authority.

**ST. JOSEPH COUNTY AIRPORT AUTHORITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year End December 31, 2019

	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Program or Award Amount</u>	<u>Amount Provided to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Airport Improvement Program	20.106	03-18-0079-050-2017	\$ 1,987,953	\$ -	\$ 1,218
		03-18-0079-051-2018	2,057,645	-	863,180
		03-18-0079-052-2018	592,264	-	574,279
		03-18-0079-053-2019	2,870,269	-	1,047,294
				-	2,485,971
Total - Airport Improvement Program				-	2,485,971
Total - U.S. Department of Transportation				-	2,485,971
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Law Enforcement Officer Reimbursement Agreement Program	97.090	HSTS02-16-H-SLR911	112,850	-	112,850
Total - U.S. Department of Homeland Security				-	112,850
Total Federal Awards Expended				\$ -	\$ 2,598,821

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

ST. JOSEPH COUNTY AIRPORT AUTHORITY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
December 31, 2019

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**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of St. Joseph County Airport Authority (the Airport Authority) for the year ended December 31, 2019. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Airport Authority, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Airport Authority.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported in accordance with the generally accepted accounting principles basis of accounting used in the preparation of the financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

**NOTE 3 - INDIRECT COST RATE**

The Airport Authority has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

ST. JOSEPH COUNTY AIRPORT AUTHORITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statements:

Type of auditor's report issued:

Name of Opinion Unit	Opinion Issued
Business-type activities	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.106	Airport Improvement Program	Unmodified
Dollar threshold used to distinguish between Type A and Type B programs: \$750,000		
Auditee qualified as low-risk auditee?		no

**Section II - Financial Statement Findings**

**FINDING 2019-001**

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2018-001.

ST. JOSEPH COUNTY AIRPORT AUTHORITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition and Context*

There was a deficiency in the internal control system of the Airport Authority related to financial transactions and reporting. There was no evidence of a timely review of revenues entered into the accounting software system to ensure that they were recorded to the correct revenue account or fund.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

*Cause*

Management of the Airport Authority had not established a proper system of internal controls that segregated key functions.

*Effect*

The failure to establish a system of internal controls could have enabled material misstatements or irregularities to remain undetected.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

ST. JOSEPH COUNTY AIRPORT AUTHORITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2019-002**

Subject: Airport Improvement Program - Special Tests and Provisions - Revenue Diversion

Federal Agency: U.S. Department of Transportation

Federal Program: Airport Improvement Program

CFDA Number: 20.106

Federal Award Number and Years (or Other Identifying Numbers): 03-18-0079-050-2017,  
03-18-0079-051-2018,  
03-18-0079-052-2018,  
03-18-0079-053-2019

Compliance Requirement: Special Tests and Provisions - Revenue Diversion

Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2018-003.

*Condition and Context*

An effective internal control system was not in place at the Airport Authority in order to ensure compliance with the requirements related to the grant agreement and the Special Tests and Provisions - Revenue Diversion compliance requirement. There was no evidence of a timely review of revenues entered into the accounting software system.

The lack of controls was a systemic issue throughout the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

The Airport Authority's management had not developed or implemented a system of internal controls to ensure compliance with the grant agreement and the Special Tests and Provisions - Revenue Diversion compliance requirement.

ST. JOSEPH COUNTY AIRPORT AUTHORITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish an effective internal control system placed the Airport Authority at risk of noncompliance with the grant agreement and the Special Tests and Provisions - Revenue Diversion compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the Airport Authority's management establish a system of internal controls, including segregation of duties, related to the grant agreement and the Special Tests and Provisions - Revenue Diversion compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the Airport Authority. The documents are presented as intended by the Airport Authority.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE AUDIT YEAR ENDING DECEMBER 31, 2018

***FINDING 2018-001*** (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: **2018**  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: **Aaron Kobb, VP of Finance**  
Contact Phone Number: **574-282-4590 x 223**

Status of Audit Finding:

The Airport Authority took the necessary steps to address the areas of focus in *Finding 2018-001* specifically as referred to in the following:

*Assets*

The Airport Authority added the Section 125 cash account that was previously not part of our year end records into our year end reporting. With the addition of the Section 125 reconciliations, the Authority maintains proper controls over all monthly reporting and reconciling of cash accounts. The Airport Authority created a year end checklist to ensure year end account balances, including Capital Assets, Accumulated Depreciation, and Construction in Progress were all reconciled, approved, and accurately reported.

*Liabilities and Net Position*

The Airport Authority created a year end checklist to ensure year end account balances, including Accounts Payable, Bonds Payable, Contracts Payable, and Net Position, were both reconciled, approved, and accurately reported.

*Revenues*

The Airport Authority has controls in place that are continually reviewed and improved as needed to ensure that revenue generating documents are properly renewed, documented, billed, and collected. Additional training has been done with staff to stress the importance of verifying such data and on ways to resolve any disputes with tenant billings.

*Expenses*

The Airport Authority took a couple of additional steps to ensure the monthly Board approved Claims Schedule is properly approved. The monthly Board approved Claims Schedule is now signed by not only the Treasurer but every Board Member along with the CEO & Executive Director and the Vice President of Finance. In addition, a detailed payroll summary is now provided with the Claims Schedule.

Additional steps were taken, primarily through additional training and awareness, to ensure all purchases are an allowable use of airport revenues. Additional training will be conducted for all staff that has purchasing Authority for the Airport Authority.





SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE AUDIT YEAR ENDING DECEMBER 31, 2018

**FINDING 2018-002**

Fiscal year in which the finding initially occurred: **2018**  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: **Aaron Kobb, VP of Finance**  
Contact Phone Number: **574-282-4590 x 223**

Status of Audit Finding:

The Airport Authority took the necessary steps to address the area of focus in *Finding 2018-002* regarding a lack of internal controls to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). A year end checklist was created to ensure all year end schedules, account balances, reporting requirements, reconciliations, and adjusting entries are documented both back to who prepared them and who they were reviewed/approved by. The end result is a year-end "audit book" consisting of the checklist along with the accompanying mentioned schedules that is provided to external auditors.

Aaron Kobb  
(Signature)

VP of Finance  
(Title)

6/25/20  
(Date)



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE AUDIT YEAR ENDING DECEMBER 31, 2018

FINDING 2018-003

Fiscal year in which the finding initially occurred: 2018
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Transportation
Contact Person Responsible for Corrective Action: Aaron Kobb, VP of Finance
Contact Phone Number: 574-282-4590 x 223

Status of Audit Finding:

The Airport Authority took the necessary steps to address the area of focus in Finding 2018-003 specifically as referred to in the following:

- Beginning in April 2019, landing fees for international GAF flights were billed in accordance with our rates and charges resolution.
The Authority performed a review of all leases and agreements to determine those that are expired and without carryover provisions. Assuming proper terms can be agreed upon between the two parties, new agreements will be drafted and taken to the Authority Board for approval. This is still in progress with the goal to have this completed in 2020
The Authority did have proper controls in place regarding the proper charge and collection of rates and review of expenditures for adequate supporting documentation. Staff has undergone additional training regarding the importance of internal controls and the importance of eliminating human error to the greatest extent possible.
Annual Sports Sponsorships - The Authority no longer accounts for these expenses in its main Aviation Fund. Board action was taken to reclass those expenses to a Tax Revenue Fund and not paid with airport generated revenue.
Separation Payments - Staff worked with counsel on board items handled in Executive Session. Any items requiring approval are now documented and taken to the public board meeting for vote to provide another level of governance.

[Handwritten Signature]
(Signature)

VP of Finance
(Title)

6/25/20



**CORRECTIVE ACTION PLAN  
Year Ended December 31, 2019**

St. Joseph County Airport Authority respectively submits the following corrective action plan for the year ended December 31, 2019.

Audit period: Year ended December 31, 2019

**FINDING 2019-001**

Contact Person Responsible for Corrective Action: Aaron Kobb, Vice President of Finance, 574-282-4590 ext. 223

Views of Responsible Officials: We concur with the finding.

Description of Corrective Action Plan:

To ensure a documented and timely review of posted revenues, the Authority will review the existing policies and adopt the necessary changes. A monthly report of revenue postings will be reviewed by the Vice President of Finance to ensure revenues are accurately posted to the correct account or fund.

Anticipated Completion Date: December 31, 2020

**FINDING 2019-002**

Contact Person Responsible for Corrective Action: Aaron Kobb, Vice President of Finance, 574-282-4590 ext. 223

Views of Responsible Officials: We concur with the finding.

Description of Corrective Action Plan:

To ensure a documented and timely review of posted revenues, the Authority will review the existing policies and adopt the necessary changes. A monthly report of revenue postings will be reviewed by the Vice President of Finance to ensure revenues are accurately posted to the correct account or fund.

Anticipated Completion Date: December 31, 2020

## OTHER REPORTS

In addition to this report, other reports may have been issued for the Airport Authority. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.