



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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October 28, 2021

To: The Officials of the St. Joseph County Airport Authority
St. Joseph County Airport Authority
4477 Progress Drive
South Bend, IN 46628

This report is supplemental to the audit report of the St. Joseph County Airport Authority (Authority), for the period from January 1, 2020 to December 31, 2020. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the Authority. It should be read in conjunction with the financial statement audit report of the Authority, which provides an opinion on the Authority's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the Authority and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for the St. Joseph County Airport Authority prepared by Katz, Sapper & Miller, LLP, Independent Public Accountants, for the period January 1, 2020 to December 31, 2020. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the finding in the report. Page 3 contains one Examination Finding and Result.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner

ST. JOSEPH COUNTY AIRPORT AUTHORITY

SUPPLEMENTAL AUDIT REPORT

ST. JOSEPH COUNTY, INDIANA
December 31, 2020

ST. JOSEPH COUNTY AIRPORT AUTHORITY

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SCHEDULE OF OFFICIALS

Office	Official	Term
President	Dr. Bernard J. Asdell	2013 - 2023
Vice President	Mr. Thomas S. Botkin	2007 - 2022
Treasurer/Asst. Secretary	Mr. Abraham Marcus	2010 - 2021
Secretary	Mr. David R. Sage	1991 - 2024
CEO & Executive Director / Assistant Treasurer	Mr. Michael A Diagle, A.A.E.	

Independent Auditors' Supplemental Audit Report

Board of Directors
St. Joseph County Airport Authority

We have audited, 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, the financial statements of St. Joseph County Airport Authority (the Airport Authority) as of and for the years ended December 31, 2020 and have issued our report thereon dated September 30, 2021.

In connection with our audit, nothing came to our attention that caused us to believe that the Airport Authority failed to comply with the conditions of the *Accounting and Uniform Compliance Guidelines Manual for Special Districts*, established by the Indiana State Board of Accounts, as it applies to airport authorities, except as stated in the Audit Results and Comments.

This report is intended solely for the information and use of the Board of Directors and management of the Airport Authority and the Indiana State Board of Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
September 30, 2021

ST. JOSEPH COUNTY AIRPORT AUTHORITY
AUDIT RESULTS AND COMMENTS
December 31, 2020

CAPITAL ASSETS

Condition and Context

The Airport Authority did not conduct a complete physical inventory at least every two years. A complete physical inventory has not been completed since 2010.

Criteria

A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines manual for Special Districts, Chapter 1)

ST. JOSEPH COUNTY AIRPORT AUTHORITY
EXIT CONFERENCE
December 31, 2020

The contents of this report were discussed on September 27, 2021, with Mr. Abraham Marcus, Treasurer/Asst. Secretary; Mr. Michael A. Daigle, A.A.E., CEO & Executive Director/Assistant Treasurer; Mr. Aaron Kobb, Vice President of Finance; Mr. David R. Sage, Former Secretary; Mr. Michael Misch, Current Secretary; Mr. Tim O'Donnell, Vice President of Operations; Ms. Julie Curtis, Vice President of Marketing; and Mr. Mitchell Heppenheimer, Airport Authority Board Attorney.