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June 2, 2023

To: The Officials of the Hamilton County Airport Authority  
Hamilton County Airport Authority  
33 N 9<sup>th</sup> St, Suite L21  
Noblesville, IN 46060

This report is supplemental to the audit report of the Hamilton County Airport Authority (Authority), for the period from January 1, 2022 to December 31, 2022. 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/](http://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.

We have reviewed the Supplemental Audit Report for Hamilton County Airport Authority prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

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

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF  
HAMILTON COUNTY AIRPORT AUTHORITY**

Hamilton County, Indiana  
January 1, 2022 to December 31, 2022

HAMILTON COUNTY AIRPORT AUTHORITY

Hamilton County, Indiana  
January 1, 2022 to December 31, 2022

CONTENTS

SCHEDULE OF OFFICIALS .....	1
INDEPENDENT ACCOUNTANT'S REPORT .....	2
EXIT CONFERENCE .....	3

HAMILTON COUNTY AIRPORT AUTHORITY  
SCHEDULE OF OFFICIALS  
January 1, 2022 to December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Airport Director	Sam Sachs	01-01-22 to 12-31-22
Fiscal Officer	Robin M. Mills	01-01-22 to 12-31-22
President of the Authority Board	William H. Frye	01-01-22 to 12-31-22

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Hamilton County Airport Authority

We have examined Hamilton County Airport Authority's ("the Authority") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2022 to December 31, 2022. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements during the period January 1, 2022 to December 31, 2022.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
May 15, 2023

HAMILTON COUNTY AIRPORT AUTHORITY  
EXIT CONFERENCE  
January 1, 2022 to December 31, 2022

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The contents of this report were discussed on May 15, 2023 with Cindy Duncan, Administrative Assistant Deputy, Sam Sachs, Airport Director, Robin M. Mills, Fiscal Officer, and William H. Fryer, President of the Authority Board.