February 10, 2026

The Honorable Chase Tramont, Chair

Joint Legislative Auditing Committee

111 West Madison Street, Room 876

Tallahassee, Florida 32399-1400

RE: Audit Finding FY 2023-2024

Dear Chairman Tramont:

This correspondence is in response to a letter received from the Joint Legislative Auditing Committee dated January 15, 2026. The Tri-County Airport Authority is a small, rural, general aviation airport which employees one full-time employee (the airport manager) and a part-time independent contractor who serves as our in-house bookkeeper. The Authority does not have the funding to hire the necessary personnel to allow for duties to be separated to any great extent.

The Authority did switch from QuickBooks Desktop Premier 2016 to QuickBooks online in late 2022. In the transition to the new software, the Authority adopted the chart of accounts required by local and state governments in the State of Florida. This transition allowed our local accounting firm access to our program. Prior to this transition, the local accounting firm was taking our activity and transferring the information into their software which had the potential for errors. With this change, the in-house bookkeeper and the local accounting firm are using the same program. Beginning with our January 2024 bank statement, the accounting firm now reconciles our bank statements for all accounts. This reduces the potential for fraud as the person signing the checks is not reconciling the accounts. Weekly, a payables report is printed with bank balances recorded on it. This report is then emailed to the board treasurer for review. Once reviewed and any questions have been addressed, the treasurer approves the payments to be made. The in-house bookkeeper then makes the payments either by electronic means or by printing a check. The in-house bookkeeper signs the checks for all budgeted items.

Additionally, checks for items not included in the budget must be approved by the board and signed by two of the four executive committee members. The Authority has five executive committee members: Chairman, Vice-Chairman, Treasurer, Secretary and Contracts/Grants Coordinator. The first four members are signers on all accounts. The Contracts/Grants Coordinator is not on any of the accounts as he is the individual who approves pay requests for all grant funding. The Authority is implementing steps where possible to separate duties, reduce the potential for fraud, errors and misstatements. We will review and update our policies and procedures as our size and income continue to grow. The Authority appreciates your time in reviewing our procedures. Please let us know if there is anything further you need from us.

Respectfully,

Herber Jack Locke, Jr.

Chairman