Office of Inspector General

Audit Report

Use of Airport Revenue, Syracuse Hancock International Airport

Federal Aviation Administration

Report Number: AV-1999-029
Date Issued: November 27, 1998
Memorandum

U.S. Department of Transportation
Office of the Secretary
Of Transportation
Office of Inspector General

Subject: ACTION: Report on Audit of Use of Airport Revenue, Syracuse Hancock International Airport AV-1999-029

Date: November 27, 1998

From: Alexis M. Stefani
Deputy Assistant Inspector General for Aviation

To: Susan L. Kurland
Associate Administrator for Airports, ARP-1

We are providing this report for your information and use. The audit was requested by your Director, Office of Airport Safety and Standards. The audit results were discussed with FAA and City of Syracuse officials at a meeting on October 20, 1998 at the Syracuse Hancock International Airport. Their comments were considered in preparing this report. A synopsis of the report follows this memorandum.

In accordance with Department of Transportation Order 8000.1C, please provide written comments to this report within 30 working days. For concurrence, we would like to know the actions taken or planned for the recommendations, and estimated completion dates. For any nonconcurrence, we would appreciate an explanation of your position. Please feel free to propose alternative courses of action to resolve the findings in an effective manner.

We appreciate the cooperation received from your office. If you have any questions on the audit, please call me at (202) 366-0500 or Robin K. Hunt, Director for Aviation Security and Infrastructure, at (415) 744-0420.

Attachment

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Use of Airport Revenue  
Syracuse Hancock International Airport  
Federal Aviation Administration  

AV-1999-029  
November 27, 1998

Objectives

The objectives of the audit were to determine if (1) revenues generated at Syracuse Hancock International Airport (Airport) were used for Airport operating and capital costs, and (2) Airport accounts and records were kept in accordance with the Single Audit Act. The audit was requested by the Federal Aviation Administration’s (FAA) Director, Office of Airport Safety and Standards.

Background

FAA promotes developing a system of airports to meet the Nation’s aviation needs by providing Federal assistance through grants-in-aid. FAA grants include funds for airport development, planning, and noise compatibility programs. As a condition for approval of an FAA grant, Title 49, United States Code, Section 47107 requires the airport sponsor\(^1\) to agree to comply with specific assurances. These assurances include using airport revenues only for the capital or operating costs of the airport (Grant Assurance Number 25) and requiring the airport keep accounts and records in accordance with an accounting system that will facilitate an effective audit in accordance with the Single Audit Act of 1984 (Grant Assurance Number 13). FAA notice of proposed policy published in the Federal Register on June 2, 1997 modified Grant Assurance Number 25 to require airport sponsors to ensure independent auditors annually review and provide an opinion in their audit reports on the use of airport revenues.

The Federal Aviation Administration Authorization Act of 1994 (Public Law 103-305, August 23, 1994) amended Title 49, United States Code, Section 47107 and added new airport financial reporting requirements and policies for the enforcement against prohibited diversion of airport revenue. Section 111 required the airport owner or operator to submit to FAA an annual report listing in detail:

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\(^1\) An airport sponsor is generally a public agency (e.g., a city or local authority) that owns the airport.
(1) all amounts paid by the airport to any other unit of government and the purposes for which each such payment was made, and (2) all services and property provided to other units of government and the amount of compensation received for each such service and property. Section 111 further required that the Secretary of Transportation prescribe a reporting format for airport financial reports. Reporting instructions issued by FAA in a March 18, 1996 Federal Register notice required commercial airport sponsors to submit annually to FAA two airport financial reports, an Operating and Financial Summary and a Financial Governmental Payment Report.

The City of Syracuse (City) is the sponsor for the Airport. The Airport generated operating revenues of $16.2 million and operating expenses of $16.9 million during Fiscal Year 1996\(^2\), and operating revenues of $16.5 million and operating expenses of $16.7 million during Fiscal Year 1997. In Fiscal Years 1996 and 1997, FAA awarded the City a total of $4.5 million in grants.

**Results-in-Brief**

We found that Airport revenues were generally used for Airport operating and capital costs in accordance with applicable laws and policy, and Airport accounts and records were kept in accordance with the Single Audit Act. However, the City: (1) billed the Airport $431,000 in labor costs for City Departments based on unsupported data, and (2) submitted the past 2 fiscal year airport financial reports to FAA 17 and 5 months late, and without all required information.

We also found that the FAA New York Airports District Office (ADO) had not updated the City’s master grant agreement to include modified Grant Assurance Number 25 requiring the City to direct its independent auditors to review and express an opinion on the Airport’s use of revenue. After being notified of this situation by the Office of Inspector General, the New York ADO issued a new master grant agreement to the City containing modified Grant Assurance Number 25, effective October 1, 1998. The ADO Manager acknowledged that the master grant agreements for all airports within the ADO’s area of responsibility needed to be amended to include the new assurance.

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\(^2\) The City’s Fiscal Year is July 1 through June 30.
Unsupported Costs Billed to the Airport

The City billed labor charges to the Airport for services provided by City Departments based on estimates of staff time spent on Airport projects, rather than being supported by time sheets or other equivalent records. For Fiscal Years 1996 and 1997 these charges totaled about $431,000. Our review, however, indicated the amounts billed to the Airport were not excessive. In most cases the billings to the Airport were a minimal part of the Departments’ total labor costs. Consequently, we did not recommend a repayment to the Airport. However, better billing procedures are needed to ensure accuracy of charges to the Airport.

Airport Financial Reports Were Not Timely or Complete

The City submitted to FAA its airport financial reports (Operating and Financial Summary and Financial Governmental Payment Report) for the Fiscal Years ended June 30, 1996 and 1997 after their due dates and the reports omitted significant information. The reports were due October 28, of each year (120 days after the end of the City’s Fiscal Year) but were not submitted to FAA until March 31, 1998, or 17 and 5 months late, respectively. Further, the reports were prepared only after the Office of Inspector General contacted the Airport during an audit on Airport Financial Reports to determine why the reports had not been submitted. FAA had not contacted the City or Airport concerning the late reports. In February 1998, FAA’s Associate Administrator for Airports issued procedures to bring airports into compliance with the financial reporting requirements. These procedures included sending notices to airport sponsors who are delinquent in submitting financial reports and withholding discretionary funds from sponsors who fail to respond.

Also, the reports omitted significant information. Specifically:

- The Fiscal Year 1997 Operating and Financial Summary did not include $2.9 million in grant payments received by the City from FAA or $2.6 million in expenditures made from grants. It also omitted $13.9 million in proceeds from bond sales and $6.9 million in bond repayments.

- The Fiscal Year 1997 Financial Governmental Payment Report omitted about $430,000 in property taxes and other payments by the Airport to the school districts and towns where the Airport is located. In addition, the report did not include a $1.2 million loan balance owed by the City to the Airport.
Airport officials told us they were not aware of the requirement to submit the reports and had not received instructions or guidance from FAA on preparing the forms. The FAA Eastern Region Manager, Airports Planning & Programming Branch, acknowledged that FAA may have been slow in providing instructions to airport sponsors on financial reporting requirements imposed by legislation. Further, FAA did not followup to assure the reports were submitted or provide any feedback to the Airport on the accuracy of the reports after they were submitted.

Recommendations

We recommend that FAA require the City to ensure future billings to the Airport for labor charges by other City Departments are supported by time sheets or equivalent documentation, provide the City with all FAA instructions and guidance on preparing required airport financial reports, require the City to correct and resubmit airport financial reports to FAA for the Airport’s Fiscal Years 1996 and 1997, and review future financial reports for accuracy and completeness.

Management Position

The audit results were discussed in a meeting on October 20, 1998 with the City of Syracuse Director of Administration, Office of the Mayor; Commissioner, Department of Aviation; and Commissioner, Department of Finance; and Federal Aviation Administration Manager, Airports Division Planning and Programming Branch, Eastern Region. The officials agreed with our findings and recommendations and indicated that they plan to take corrective action.

Office of Inspector General Comments

We would appreciate written comments to this report within 30 working days. We would like to know the actions taken or planned for the recommendations, and estimated completion dates.
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I. INTRODUCTION

Background

The Federal Aviation Administration (FAA) promotes developing a system of airports to meet the Nation’s aviation needs by providing Federal assistance through grants-in-aid. FAA grants include funds for airport development, planning, and noise compatibility programs.

The Airport and Airway Improvement Act of 1982, as amended and codified in Title 49, United States Code, Section 47107, directs all airport sponsors receiving airport improvement program grants to provide specific written assurances (known as grant assurances) to the Secretary of Transportation. Failure to comply with assurances can result in grant funds being withheld. Grant Assurance Number 25 requires airports to expend:

... all revenues generated by the airport and any local taxes on aviation fuel established after December 30, 1987, ... for the capital or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport and directly and substantially related to the actual air transportation of passengers or property; or for noise mitigation purposes on or off the airport.

Grant Assurance Number 13 requires the Airport to keep accounts and records “... in accordance with an accounting system that will facilitate an effective audit in accordance with the Single Audit Act of 1984.”

The Federal Aviation Administration Authorization Act of 1994 (Public Law 103-305, August 23, 1994) amended Title 49, United States Code, Section 47107, and added new airport financial reporting requirements and policies for the enforcement against prohibited diversion of airport revenue. Section 111 required the airport owner or operator to submit to FAA an annual report listing in detail: (1) all amounts paid by the airport to any other unit of government and the purposes for which each such payment was made, and (2) all services and property provided to other units of government and the amount of compensation received for each such service and property. Section 111 further required that the Secretary of Transportation prescribe a reporting format for airport financial reports. Reporting instructions issued by FAA in a March 18, 1996 Federal Register notice

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1 An airport sponsor is generally a public agency (e.g., a city or local authority) that owns the airport.
required commercial airport sponsors to submit annually to FAA two airport financial reports, an Operating and Financial Summary and a Financial Governmental Payment Report.

Section 112(a)(2) of the FAA Authorization Act of 1994 prohibits the diversion of airport revenue through:

(A) direct payments or indirect payments, other than payments reflecting the value of services and facilities provided to the airport;

In the Airport Revenue Protection Act of 1996, Congress passed legislation requiring FAA to impose interest on airport revenue illegally diverted by sponsors. Civil penalties can be assessed if diverted funds are not returned. Also, Section 805 of the Act directed FAA to issue regulations that require recipients of airport grants or other Federal assistance to include as part of an annual audit conducted under the Single Audit Act of 1984, a review and opinion concerning funding activities of airports. To implement Section 805, FAA published modified Grant Assurance Number 25, “Airport Revenues,” in a June 2, 1997 Federal Register notice. Modified Grant Assurance Number 25 requires airport sponsors to ensure independent auditors annually review and provide an opinion in their audit reports on the use of airport revenues, and indicate if fund payments or transfers to an airport sponsor are consistent with applicable provisions of law.

Syracuse Hancock International Airport (Airport) opened in 1948 upon the transfer of Federal land from the War Assets Administration. The City of Syracuse (City) is the sponsor for the Airport which generated $16.2 million of operating revenues and had $16.9 million of operating expenses during Fiscal Year (FY) 1996. The Airport generated operating revenues of $16.5 million and had operating expenses of $16.7 million during FY 1997. In FYs 1996 and 1997, FAA awarded the City a total of $4.5 million in grants for the Airport.

Objectives, Scope, and Methodology

The objectives of the audit were to determine if (1) revenues generated at the Airport were used for Airport operating and capital costs, and (2) Airport accounts and records were kept in accordance with the Single Audit Act. The audit was requested by the FAA Director, Office of Airport Safety and Standards. FAA requested the audit because of a Securities and Exchange Commission Order.

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2 The City’s Fiscal Year is July 1 through June 30.
which found the City had misrepresented its financial condition and a citizen’s complaint that the City’s accounting system was inadequate to ensure accountability of Airport revenues. We found that the Security and Exchange Commission Order did not involve the Airport’s accounting system.

We conducted the audit at the FAA New York Airports District Office (ADO) and Airport offices. We evaluated the City’s use of airport revenues, and accounts and records for the period July 1, 1995 through June 30, 1998.

We evaluated the City’s management controls for collecting and disbursing airport revenues to ensure compliance with airport revenue and accounting and record keeping requirements in 49 U.S.C. 47107. To determine compliance, we reviewed: (1) accounts and records for financial transactions with other government units, (2) Airport cost allocation plans, (3) the workpapers of the latest Single Audit report, and (4) current Airport property and layout maps. We interviewed officials at the ADO, City, Airport, and certified public accounting firms that performed the annual single audit of the City and prepared the Airport cost allocation plan. We performed the audit in accordance with the Government Auditing Standards prescribed by the Comptroller General of the United States. Our audit work was performed during the period July and August 1998. The Office of Inspector General has not previously audited accountability and use of airport revenue at Syracuse Hancock International Airport.
II. FINDINGS AND RECOMMENDATIONS

We found that Airport revenues were generally used for Airport operating and capital costs in accordance with applicable laws and policy, and Airport accounts and records were kept in accordance with the Single Audit Act. However, the City: (1) billed labor costs of City Departments to the Airport based on unsupported data, and (2) submitted airport financial reports to FAA late and without all required information.

Finding A. Unsupported Costs Were Billed to the Airport

The City billed the Airport for services provided by City Departments based on unsupported data. This occurred because the City did not adhere to FAA policy. As a result, the Airport paid the City $431,000 for unsupported labor charges.

FAA Policy on Allowable Costs

FAA Order 5190.6A, Airport Compliance Requirements, states:

(ii) Clearly supportable and documented charges made by a governmental entity to reimburse that entity for payments of capital or operating cost of the airport may be allowed. Any charge must be supported by documented evidence.

Airport Billed for City Costs Based on Unsupported Data

The City billed about $431,000 in labor charges to the Airport in Fiscal Years 1996 and 1997 based on estimates rather than on actual time sheets or equivalent documentation.

The allocation plan used to distribute the cost of services provided to the Airport by City Departments captured labor costs based on “level of effort” or direct costs. These costs were composed of salaries and fringe benefits of City staff who performed services for the Airport. To support the billing of these costs, the accounting firm preparing the allocation plan for the City obtained estimates from several City Departments of time spent by staff on Airport related work, rather than documentation of the actual time spent on Airport business.

For example, the Department of Public Works (DPW), Division of Building Construction and Planning, provided estimated percentages of time spent by its engineers on Airport projects without identifying the projects or providing any basis for the estimate. These estimates resulted in $112,148 of costs being billed to the Airport for FYs 1996 and 1997. Also, the Airport was billed $192,278 in
FYs 1996 and 1997 for services of the City Law Department without supporting documentation. One Law Department billing to the Airport included a notation that: “The above are estimates and as time passes and there is turnover in the department, estimates based on memory become less accurate.”

The following table lists total billings to the Airport based on unsupported estimates of time spent on Airport work:

<table>
<thead>
<tr>
<th>City Department</th>
<th>FY 1996</th>
<th>FY 1997</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of Management &amp; Budget</td>
<td>$33,308</td>
<td>$30,079</td>
</tr>
<tr>
<td>Audit</td>
<td>7,142</td>
<td>6,886</td>
</tr>
<tr>
<td>Law</td>
<td>88,710</td>
<td>103,568</td>
</tr>
<tr>
<td>Assessor</td>
<td>2,991</td>
<td>3,032</td>
</tr>
<tr>
<td>Community Development Minority Affairs</td>
<td>10,113</td>
<td>7,249</td>
</tr>
<tr>
<td>DPW Main Office</td>
<td>13,888</td>
<td>12,204</td>
</tr>
<tr>
<td>DPW Building Construction and Planning Division</td>
<td>60,547</td>
<td>51,601</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$216,699</strong></td>
<td><strong>$214,619</strong></td>
</tr>
</tbody>
</table>

As a result, the City’s billings for services provided to the Airport cannot be relied upon to provide accurate reimbursements. We reviewed the unsupported labor costs and did not identify any instances where the amounts billed to the Airport appeared excessive. Further, in most cases the billings to the Airport were a minimal part of the Departments’ total labor costs. For example, for 1997 the DPW Main Office Department charged 3 percent of its direct labor to the Airport, and the Assessor Department charged 1 percent. Because the estimates seemed reasonable, we are not recommending a repayment to the Airport. However, to ensure accuracy of charges to the Airport, the City in future years should bill labor costs of City Departments based on supportable data.

City and Airport officials agreed time sheets or equivalent supporting documentation should be used to bill services of City Departments to the Airport.

**Recommendation**

We recommend that FAA require the City to ensure future billings for services provided to the Airport by other City Departments are supported by documentation, such as time sheets for direct labor charges.
Finding B. **Airport Financial Reports Were Neither Timely Nor Complete**

The City submitted required airport financial reports for Airport Fiscal Years ended June 30, 1996 and 1997 to FAA after the due date and without some required information. Airport officials told us they were not aware of the requirement to submit the reports and had not received instructions or guidance from FAA on preparing the forms. Further, FAA did not followup to assure the reports were submitted or provide any feedback to the Airport on the accuracy of the reports after they were submitted. As a result, the reports were not an effective tool for FAA to monitor the use of Airport revenues, and the public was not provided accurate data on the financial condition of the Airport.

**FAA Instructions on Airport Financial Reports**

In a March 18, 1996 Federal Register notice, FAA made available instructions to airport sponsors on requirements for preparing an Operating and Financial Summary, FAA Form 5100-125, and a Financial Governmental Payment Report, FAA Form 5100-126. The notice required that reports be submitted within 60 days of the end of the sponsor’s fiscal year. A second notice published July 19, 1996 extended the deadline for submitting the reports to 120 days after the end of the sponsor’s fiscal year.

The Operating and Financial Summary includes details on airport operating revenue and expenses. In addition, this report includes payments received by an airport which are required to be deposited into airport accounts and/or used for airport purposes, Federal and State grants payments received, and passenger facility charges received. On the expense side, the report includes non-operating expense items such as debt service payments, transfers to airport reserves, expenses for capital projects and other expenses not considered operating expenses. From this data, the report calculates the revenue surplus or loss incurred by an airport for the year.

The Financial Governmental Payment Report contains an airport’s payments and services or property provided to other government units including the sponsor. This report also includes the end of year total of cash and investments held by the airport. These investments include any loans to a nonairport local government account. FAA summarizes the data and publishes airport financial reports on the internet to inform the public on the financial operations at airports.

**Late Submittal of Financial Reports**

As part of the grant agreement signed by the City on September 26, 1995, the City agreed to submit financial reports required by the Secretary of Transportation
(Operating and Financial Summary and Financial Governmental Payment Report). This assurance along with the Federal Register notices issued in 1996 required the City to submit its first report by October 28, 1996, covering the City’s Fiscal Year ended June 30, 1996. The reports for the year ended June 30, 1997 were due on October 28, 1997. The City did not submit either report until March 31, 1998 and then only after the Office of Inspector General, as part of a separate audit of Airport Financial Reports, contacted the Airport to determine why the reports had not been submitted. The 1996 report was 17 months late and the 1997 report was 5 months late.

Airport officials told us they were not aware of the requirement to submit the financial reports and had not received instructions from FAA. Further, FAA did not follow up to assure the reports were submitted. In February 1998, FAA’s Associate Administrator for Airports issued procedures to bring airports into compliance with the financial reporting requirements. These procedures included sending notices to airport sponsors who are delinquent in submitting financial reports and withholding discretionary funds from sponsors who fail to respond.

Airport Financial Reports Did Not Contain Required Information

Operating and Financial Summary. We compared the Operating and Financial Summary report submitted for the year ended June 30, 1997 to the City’s Audited Financial Statements for the Fiscal Years 1996 and 1997, to determine if all information was reported. We found that the Summary generally agreed with the Audited Financial Statements. However, there were several large dollar omissions from the report.

On the revenue side, the 1997 report did not include $13.9 million in proceeds for the sale of 1-year bond anticipation notes sold on behalf of the Airport. On the expense side, the report did not include repayment of $3.8 million in bond anticipation notes and $3.1 million on the outstanding balances of general obligation and lease bonds.

Also, the report did not show Federal or State grant payments of approximately $2.9 million received during the year. On the expense side, the report did not show $2.6 million spent from grant funds on noise abatement projects.

Financial Governmental Payment Report. The Financial Governmental Payment Report submitted by the City for the year ended June 30, 1997, reported only
payments to the City for police services and for indirect costs totaling about $1.8 million. However, the Airport had paid over $430,000 in property taxes and payments in lieu of taxes to four towns and two school districts³.

The report also omitted the balance on a loan due the Airport from the City. The loan resulted from the sale of an aircargo facility to the City. The agreement between the Airport and City required the City to pay the Airport the sales price of the aircargo facility over 25 years with interest. FAA’s instructions for preparing the Financial Governmental Payment Report require that loans to government units be included in the total of cash and investments held in airport accounts at the end of the fiscal year. Therefore, the $1,240,750 balance of this loan as of the year ended June 30, 1997 should have been shown as cash and investments for the year ended June 30, 1997. The report for the year ended June 30, 1996 had similar omissions.

Airport officials said that they did not fully understand FAA’s instructions for preparing the reports and had not received sufficient guidance from FAA. The FAA Eastern Region Manager, Airports Planning & Programming Branch, acknowledged that FAA may have been slow in providing instructions to airport sponsors on financial reporting requirements imposed by legislation. Further, FAA did not provide the Airport with any feedback on the accuracy of the reports after they were submitted.

**Recommendations**

We recommend that FAA:

1. Provide to the City all FAA instructions and guidance on preparing required Airport financial reports.

2. Require the City to correct and resubmit Airport financial reports for the years ended June 30, 1996 and June 30, 1997, and ensure future reports are accurate and complete.

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³ The City was required to pay property taxes on property it owned which was not located within its own boundaries.
III. OTHER MATTERS

Modified Grant Assurance Number 25

During our review of Airport grant documents, we found that the FAA New York Airports District Office (ADO) failed to include modified Grant Assurance Number 25 in grants awarded to the City after June 2, 1997 as required by FAA policy.

FAA notice of proposed policy published in the Federal Register on June 2, 1997 modified Grant Assurance Number 25 to require:

As part of the annual audit required under the Single Audit Act of 1984, the sponsor will direct that the audit will review, and the resulting audit report will provide an opinion concerning, the use of airport revenue and [local fuel taxes established after December 30, 1987] . . . and indicating whether funds paid or transferred to the owner or operator are paid or transferred in a manner consistent with Title 49, United States Code and any other applicable provision of law, including any regulation promulgated by the Secretary or Administrator.

The proposed policy became effective for Airport Improvement Program grants awarded after June 2, 1997.

On April 10, 1997, the ADO sent to the City a master grant agreement which would be included by reference in all future grant agreements entered into by the City and FAA. The purpose of the master grant agreement was to eliminate the need to include grant assurances and other grant provisions in every grant agreement processed.

The City received three grants totaling $2,786,699 on September 30, 1997. However, the ADO did not revise the master agreement to include modified Grant Assurance Number 25 issued on June 2, 1997. Had the master agreement been updated in a timely manner, the new assurance would have required the Single Audit covering the year ended June 30, 1998 to include an opinion by the City’s independent auditors on the Airport’s use of airport revenue. However, since the modified assurance was not included in the master agreement, the City did not direct its independent auditors to cover this important issue.

We informed the FAA New York ADO of their omission in not including modified Grant Assurance Number 25 in grants awarded to the City after June 2, 1997. The ADO Manager acknowledged the omission and amended the master grant agreement for the City effective October 1, 1998 to include modified
Grant Assurance Number 25. The ADO Manager also acknowledged that the master grant agreements for all airports within the ADO’s area of responsibility needed to be amended to include the new assurance. The New York ADO is responsible for commercial and general aviation airports in the States of New York and New Jersey, including three major commercial airports owned and operated by the City of New York Port Authority which receive several million dollars each year in Airport Improvement Program grants.

To determine if other ADOs had failed to update grant agreements to include modified Grant Assurance Number 25, we visited seven ADOs in seven FAA Regions. We found that the grant agreements at all these locations had been updated.
MAJOR CONTRIBUTORS TO THIS REPORT

These individuals participated in the audit of Use of Airport Revenue at Syracuse Hancock International Airport.

Robin K. Hunt  Director for Aviation Security and Infrastructure
Larry Arata    Project Manager
Alan Dethlefson Auditor
Paul Nagulko  Auditor