



Carteret County-Beaufort Airport Authority
Carteret Airport Authority
180 Airport Road
Beaufort, North Carolina 28516

December 5, 2024

North Carolina Department of State Treasurer
State and Local Government Finance Division
3200 Atlantic Avenue
Raleigh, NC 27604

Per the performance indicators of concern presented by our auditor at our October 24, 2024 meeting, we are writing in response to the budget violation and related significant deficiency.

Note 2 on page 27 of the financial statements reports an excess of expenditures over appropriation. For the fiscal year ended June 30, 2024, the expenditures made in the Authority's Capital Fund exceeded the authorized appropriations made by the governing board for the Infield Study Project by \$3,131.00. Management and the board were aware of the expenditure but failed to adopt a budget amendment timely. Management and the board will more closely review the budget reports to ensure compliance in future years.

It is my hope that the information above addresses the concerns presented. If there are any additional questions or concerns, please do not hesitate to contact me.

Sincerely,

Janie Mason
Airport Manager, Carteret County – Beaufort Airport Authority

Chris Chadwick - Chairman

Jesse Vinson

Randall Ramsey

James Falwell

Roy Graham

Bucky Oliver