

**WAYNE COUNTY AGRICULTURAL SOCIETY**

**WAYNE COUNTY, OHIO**

**AGREED UPON PROCEDURES**

**For the Years Ended November 30, 2018 and 2017**





# OHIO AUDITOR OF STATE KEITH FABER



Board of Trustees  
Wayne County Agricultural Society  
PO Box 3  
Wooster, Ohio 44691

We have reviewed the *Agreed-Upon Procedures* of the Wayne County Agricultural Society, Wayne County, prepared by Charles E. Harris & Associates, Inc., for the period December 1, 2016 through November 30, 2018. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Wayne County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 2, 2019

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**WAYNE COUNTY AGRICULTURAL SOCIETY  
WAYNE COUNTY  
For the Years Ended November 30, 2018 and 2017**

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Wayne County Agricultural Society  
Wayne County  
P.O. Box 3  
Wooster, Ohio 44691

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Wayne County Agricultural Society (the Society) and the Auditor of State, on the receipts, disbursements and balances recorded in the Society's cash basis accounting records for the years ended November 30, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Society. The Society is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

**Cash and Investments**

1. We recalculated the November 30, 2018 and November 30, 2017 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2016 beginning fund balances recorded to the November 30, 2016 balances in the prior year audited statements. We found no exceptions. We also agreed the December 1, 2017 beginning fund balances recorded to the November 30, 2017 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2018 and 2017 fund cash balance reported on the Balance Sheet. The amounts agreed.
4. We confirmed the November 30, 2018 bank account balances with the Society's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2018 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2018 bank reconciliation:
  - a. We traced each debit to the subsequent December bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to November 30. There were no exceptions.

6. We traced interbank account transfers occurring in November of 2018 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We inspected investments held at November 30, 2018 and November 30, 2017 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. There were no exceptions.

### **Intergovernmental Receipts**

1. We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2018 and 2017. We also haphazardly selected five receipts from the County Auditor's DTLs from 2018 and five from 2017.
  - a. We compared the amount from the above reports to the amount recorded in the General Ledger. The amounts agreed.
  - b. We inspected the General Ledger to determine whether these receipts were allocated to the proper account codes. We found three exceptions, as two receipts in 2018 and one receipt in 2017 were allocated to account code Taxes rather than Intergovernmental receipts.
  - c. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found three exceptions, as two receipts in 2018 and one receipt in 2017 were recorded in the wrong year.

### **Admission Receipts**

We haphazardly selected one day of admission cash receipts from the year ended November 30 2018 and one day of admission cash receipts from the year ended November 30, 2017 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). The amounts did not agree.

For September 11, 2018, the amount recorded in the General Ledger was \$53,368.

- a. The ticket sales recapitulation reported 13,356 tickets sold on that date.
- b. The admission price per ticket was \$4.00.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$53,424 for September 11, 2018, which exceeds the amount recorded by \$56.

For September 9, 2017, the amount recorded in the General Ledger was \$105,560.

- a. The ticket sales recapitulation reported 26,382 tickets sold on that date.
- b. The admission price per ticket was \$4.00.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$105,528 for September 9, 2017, which is \$32 less than the amount recorded.

### **Grandstand Receipts**

We haphazardly selected one receipt batch of grandstand cash receipts from the year ended November 30 2018 and one receipt batch of grandstand cash receipts from the year ended November 30, 2017 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/audit reports from online vendor, etc.). The amounts agreed.



### **Privilege Fee Receipts**

We haphazardly selected 10 privilege fee cash receipts from the year ended November 30, 2018 and 10 privilege fee cash receipts from the year ended November 30, 2017 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
- b. Compared the rates charged with rates in force during the period. We found no exceptions.
- c. Confirmed the receipt was recorded in the proper year. We found no exceptions.

### **Rental Receipts**

We haphazardly selected 10 rental cash receipts from the year ended November 30, 2018 and 10 rental cash receipts from the year ended November 30, 2017 recorded in the duplicate cash receipts book and determined whether the:

- a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of November 30, 2016.
2. We inquired of management, and inspected the receipt and expenditure records for evidence of loan or credit agreements, and bonded, note, County, or mortgage debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. There were no new debt issuances, nor any debt payment activity during 2018 or 2017.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2018 and one payroll check for five employees from 2017 from the General Ledger and:
  - a. We compared the hours and pay rate, or salary recorded in the General Ledger to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
2. For any new employees selected in procedure 1 we compared the following information in the employees' personnel files was consistent with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Retirement system participation and payroll withholding
  - d. Federal, State & Local income tax withholding authorization and withholding
  - e. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to procedures a – e above.

3. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2018 to confirm remittances were timely paid, and that the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2018. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	December 31, 2018	December 17, 2018	\$2,209.22	\$2,209.22
State income taxes	January 15, 2019	December 19, 2018	\$232.00	\$232.00
City of Wooster income tax	December 31, 2018	December 19, 2018	\$137.56	\$137.56
Norwayne Local School District income tax	December 31, 2018	December 19, 2018	\$30.00	\$30.00
Triway Local School District income tax	December 31, 2018	December 19, 2018	\$25.76	\$25.76

### **Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the General Ledger for the year ended November 30, 2018 and ten from the year ended 2017 and determined whether:

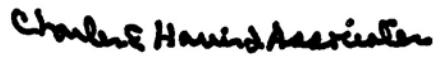
- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the General Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
- c. Based on the nature of the expenditure, the account coding is reasonable. We found no exceptions.

### **Other Compliance**

Ohio Rev. Code Section 117.38 requires societies to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Society's deadline where the initial filing was filed on time but incomplete. We confirmed the Society filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended November 30, 2018 and 2017 in the Hinkle system. Financial information was filed on July 4, 2018 and January 31, 2019, which were not within the allotted timeframes.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Society's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Society's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended November 30, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Charles E. Harris & Associates, Inc." in a cursive style.

**Charles E. Harris & Associates, Inc.**  
March 29, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**WAYNE COUNTY AGRICULTURAL SOCIETY**

**WAYNE COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 16, 2019**