



**UNION COUNTY AGRICULTURAL SOCIETY  
UNION COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2010**



**Dave Yost • Auditor of State**



UNION COUNTY AGRICULTURAL SOCIETY  
UNION COUNTY

TABLE OF CONTENTS

**TITLE** \_\_\_\_\_ **PAGE**

Independent Accountants' Report on Applying Agreed-Upon Procedures..... 1

**THIS PAGE INTENTIONALLY LEFT BLANK**



# Dave Yost • Auditor of State

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

Union County Agricultural Society  
Union County  
P.O. Box 678  
Marysville, Ohio 43040

We have performed the procedures enumerated below, with which the Board of Directors and the management of the Union County Agricultural Society (the Society) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended November 30, 2011 and 2010, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. 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*. 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 tested the mathematical accuracy of the November 30, 2011 and November 30, 2010 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2009 beginning fund balances recorded to the November 30, 2009 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2011 and 2010 fund cash balance reported in the Balance Sheet. The amounts agreed.
4. We confirmed the November 30, 2011 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, 2011 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2011 bank reconciliation:
  - a. We traced each debit to the subsequent December bank statement. We found no exceptions.
  - b. We traced the amounts and dates written to the check register, to determine the debits were dated prior to November 30. We noted no exceptions.

### **Cash and Investments (Continued)**

6. We selected all reconciling credits (such as deposits in transit) haphazardly from the November 30, 2011 bank reconciliation:
  - a. We traced the credit to the subsequent December bank statement. We found no exceptions.
  - b. We agreed the credit amount to the Deposit Detail Report. The credit was recorded as a November receipt for the same amount recorded in the reconciliation.
7. We tested investments held at November 30, 2011 and November 30, 2010 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. We noted no exceptions.

### **Intergovernmental Receipts**

We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2011 and 2010. We also selected all receipts from the County Auditor's Appropriation History Report from 2011 and all from 2010.

- a. We compared the amount from the DTL/County Auditor's Appropriation History Report to the amount recorded in the Deposit Detail Report. The amounts agreed.
- b. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Admission Receipts**

1. We haphazardly selected one day of general admission cash receipts from the year ended November 30, 2011 and one day of general admission cash receipts from the year ended November 30, 2010 recorded in the Deposit Detail Report and determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc). The amounts agreed.
2. We reviewed the Society's reconciliation of season pass admission cash receipts from the years ended November 30, 2011 and November 30, 2010. We agreed the reconciliations to supporting documentation (sold and unsold season passes) and to the total season pass admission cash receipts recorded in the Deposit Detail Report.

### **Rental Receipts**

We haphazardly selected 10 rental cash receipts from the year ended November 30, 2011 and 10 rental cash receipts from the year ended November 30, 2010 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Deposit Detail Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was recorded in the proper year. We found no exceptions.

### **Over-The-Counter Cash Receipts**

We haphazardly selected 10 over-the-counter cash receipts from the year ended November 30, 2011 and 10 over-the-counter cash receipts from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Deposit Detail Report. The amounts agreed.
- b. Amount charged complied with sponsorship agreements. We found no exceptions.
- c. Receipt was posted to the proper accounts, and was recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior audit report disclosed no debt outstanding as of November 30, 2009.
2. We inquired of management, and scanned the receipt and expenditure records for evidence of loan or credit agreements, and bonded, note, County, or mortgage debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances, nor any debt payment activity during 2011 or 2010.

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

We haphazardly selected ten disbursements from the Check Detail Report for the year ended November 30, 2011 and ten from the year ended 2010 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 Check Detail Report 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Society's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the Society, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

February 27, 2012

**This page intentionally left blank.**





# Dave Yost • Auditor of State

UNION COUNTY AGRICULTURAL SOCIETY

UNION 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  
MARCH 20, 2012