

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY**

**TUSCARAWAS COUNTY**

**DECEMBER 1, 2012 TO NOVEMBER 30, 2014  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Directors  
Tuscarawas County Agricultural Society  
259 S. Tuscarawas Avenue  
Dover, Ohio 44622

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Tuscarawas County Agricultural Society, Tuscarawas County, prepared by Julian & Grube, Inc., for the period December 1, 2012 through November 30, 2014. 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 Tuscarawas County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

November 20, 2015

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## **Julian & Grube, Inc.**

*Serving Ohio Local Governments*

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Tuscarawas County Agricultural Society  
Tuscarawas County  
259 S. Tuscarawas Avenue  
Dover, Ohio 44622

We have performed the procedures enumerated below, with which the Board of Directors and the management of Tuscarawas County Agricultural Society (the "Society") and the Auditor of State 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, 2014 and 2013, 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**

1. We tested the mathematical accuracy of the November 30, 2014 and November 30, 2013 bank reconciliations. We noted these reconciliations did not include the savings account with balances of \$30,724 and \$30,713 at November 30, 2014 and 2013, respectively. In addition these reconciliations did not include the premium account balances of \$42 and \$6,519 at November 30, 2014 and 2013, respectively.
2. We agreed the December 1, 2012 beginning fund balances recorded to the November 30, 2012 balances in the prior year audited statements. We found no exceptions. We also agreed the December 1, 2013 beginning fund balances recorded to the November 30, 2013 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2014 and 2013 fund cash balance reported in the Profit and Loss Detail Report. The amounts agreed, except for the savings and premium account balances were not included in the bank reconciliations.
4. We observed the year-end bank balances on the financial institution website. The balances agreed. We also agreed the observed balances to the amounts appearing in the November 30, 2014 bank reconciliation. The bank reconciliation excluded the savings account and the premium account in the amounts of \$30,724 and \$42.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2014 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. We noted no exceptions.

6. We selected five reconciling credits (such as deposits in transit) haphazardly from the November 30, 2014 bank reconciliation:
  - a. We traced one credit to the subsequent December bank statement. We traced one credit (\$417) to the September 2014 bank statement. Three credits (\$7,300, \$100, and \$50) were unable to be traced to a bank statement.
  - b. We agreed the credit amounts to the Profit and Loss Detail Report. One credit in the amount of \$7,300 was recorded as a August 2013 receipt, two credits (\$50, \$100) were recorded as August 2014 receipts, one credit (\$417) was recorded as a September 2014 receipt, and one credit (\$281) was recorded as a November receipt, all for the same amounts recorded in the reconciliation.
7. We inspected the Reconciliation Summary beginning fund balance to determine whether the Finding for Adjustment identified in the prior audit report, an adjustment to increase the fund balance in the amount of \$12,290 was properly posted. We found no exceptions.
8. We tested interbank account transfers occurring in November of 2014 and 2013 to determine if they were properly recorded in the accounting records and on each bank statement. Each account transfer was recorded on each bank statement, however the transfers were not recorded properly in the accounting records due to the lack of inclusion of the savings account in the account records.

#### **Intergovernmental and Other Confirmable Cash Receipts**

1. We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2014 and 2013. We also selected all the receipts from the Tuscarawas County Auditor's Voucher Inquiry by Vendor from 2014 and 2013.
  - a. We compared the amount from the above reports to the amount recorded in the Profit and Loss 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/Grandstand Receipts**

We haphazardly selected one day of admission/grandstand cash receipts from the year ended November 30, 2014 and one day of admission/grandstand cash receipts from the year ended November 30, 2013 recorded in the Profit and Loss Detail Report and determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc). The amounts agreed.

#### **Privilege Fee Receipts**

We haphazardly selected 10 privilege fee cash receipts from the year ended November 30, 2014 and 10 privilege fee cash receipts from the year ended November 30, 2013 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Profit and Loss 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.

### Rental Receipts

We haphazardly selected 10 rental cash receipts from the year ended November 30, 2014 and 10 rental cash receipts from the year ended November 30, 2013 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Profit and Loss 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.

### Debt

1. From the prior audit documentation, we noted the following loans outstanding as of November 30, 2012. This amount agreed to the Societies December 1, 2012 balance on the summary we used in step 3.

Issue	Principal outstanding as of November 30, 2012:
County Loan	\$169,750

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 2014 or 2013 or debt payment activity during 2014 or 2013. All debt noted agreed to the summary we used in step 3.
3. We obtained a summary of debt service payments (*including mortgage debt and loan/credit agreements permitted by Ohio Rev. Code Section 1711.13*) owed during 2014 and 2013 and agreed these payments from the expenditure ledger to the related debt amortization schedules. We also compared the date the debt service payments were due to the date the Society made the payments. We found no exceptions.
4. We agreed the amount of debt proceeds from the debt documents to amounts recorded in the Receipt Ledger. The amounts agreed.
5. For new debt issued during 2014 and 2013, we inspected the debt legislation, noting the Society must use the proceeds to purchase real estate. We scanned the expenditure ledger and noted the Society purchased real estate in November of 2013.
6. We inquired of management, scanned the receipt ledger, and scanned the prior audit report and determined that the Society had a loan outstanding from a prior year and obtained a loan in 2013 as permitted by Ohio Rev. Code Section 1711.13(B). We examined the Society's computation supporting that the total net indebtedness from loans did not exceed twenty-five percent of its annual revenues. We found no exceptions.

### Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the Payroll Register and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.

2. For any new employees selected in step 1 we determined whether the following information in the minute record 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 one exception related to steps a – e above. We noted that there were no W-4's maintained for employees.

3. We scanned the last remittance of tax and retirement withholdings for the year ended November 30, 2014 to determine whether 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 2014. We noted 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, social security, & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2015	January 10, 2015	\$805	\$805
State income taxes	February 2, 2015	January 28, 2015	\$301	\$301
Local income tax	January 31, 2015	January 28, 2015	\$184	\$184

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

We haphazardly selected ten disbursements from the Expenditure Report for the year ended November 30, 2014 and ten from the year ended 2013 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 Expenditure 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.

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.



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

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Julian & Grube, Inc.  
September 3, 2015

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# Dave Yost • Auditor of State

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY**

**TUSCARAWAS 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  
DECEMBER 3, 2015**