

**BELMONT COUNTY AGRICULTURAL SOCIETY**

**BELMONT COUNTY**

**DECEMBER 1, 2014 TO NOVEMBER 30, 2016  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Directors  
Belmont County Agricultural Society  
45420 Roscoe Road  
P.O. Box 704  
St. Clairsville, Ohio 43950

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Belmont County Agricultural Society, prepared by Julian & Grube, Inc., for the period December 1, 2014 through November 30, 2016. 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 Belmont 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

May 17, 2017

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**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

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

Belmont County Agricultural Society  
Belmont County  
45420 Roscoe Road  
P.O. Box 704  
St. Clairsville, Ohio 43950

We have performed the procedures enumerated below, with which the Board of Directors and the management of Belmont 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, 2016 and 2015, 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, 2016 and November 30, 2015 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2014 beginning fund balance recorded to the November 30, 2014 balance in the prior year audited statement. We found no exceptions. We also agreed the December 1, 2015 beginning fund balance recorded to the November 30, 2015 balance. We found no exceptions.
3. We agreed the totals per the bank reconciliation to the total of the November 30, 2016 and 2015 fund cash balance reported in the Balance Sheet Detail. The amount agreed.
4. We confirmed the November 30, 2016 bank account balance with the Society's financial institution. We found no exceptions. We also agreed the confirmed balance to the amounts appearing in the November 30, 2016 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2016 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.

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

1. We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2016 and 2015. We also selected the two receipts from the Cross Reference Report By Vendor Number from 2016 and the two from 2015.
  - a. We compared the amount from the above report(s) to the amount recorded in the Receipt Ledger. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper account code(s). 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, 2016 and one day of admission/grandstand cash receipts from the year ended November 30, 2015 recorded in the receipts ledger and determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc). We noted one instance that in 2016 ticket sale recalculation did not agree.

For September 10, 2016, the amount recorded in the receipts ledger for September 10, 2016 was \$40,123.

- a. The ticket sales recapitulation reported 5,014 tickets sold on that date.
- b. The admission price per ticket was \$8.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$40,112 for September 10, 2016, which is less than the amount recorded by \$11.

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

We haphazardly selected 10 over-the-counter cash receipts from the year ended November 30, 2016 and 10 over-the-counter cash receipts from the year ended 2015 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the receipt ledger. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

#### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 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. We scanned the last remittance of tax and retirement withholdings for the year ended November 30, 2016 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 2016. 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, 2017	December 30, 2016	\$555.02	\$555.02
State income taxes	January 15, 2017	January 3, 2017	\$164.65	\$164.65

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Check Detail for the year ended November 30, 2016 and ten from the year ended 2015 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.

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.



Julian & Grube, Inc.  
 April 11, 2017

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# Dave Yost • Auditor of State

**BELMONT COUNTY AGRICULTURAL SOCIETY**

**BELMONT 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 30, 2017**