



Dave Yost • Auditor of State

WYANDOT COUNTY AGRICULTURAL SOCIETY
WYANDOT COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Statement of Receipts, Disbursements, and Changes in Fund Balance – For the Fiscal Years Ended November 30, 2015 and 2014	3
Notes to the Financial Statement	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	9
Schedule of Findings.....	11

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Wyandot County Agricultural Society
Wyandot County
10171 State Highway 53 North
Upper Sandusky, Ohio 43351

To the Board of Directors:

Report on the Financial Statement

We have audited the accompanying financial statement and related notes of Wyandot County Agricultural Society, Wyandot County, Ohio, (the Society) as of and for the years ended November 30, 2015 and 2014.

Management's Responsibility for the Financial Statement

Management is responsible for preparing and fairly presenting the financial statement in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statement free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on the financial statement based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statement is free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Society's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Society's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the Society prepared the financial statement using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statement of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Society does not intend this statement to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Society as of November 30, 2015 and 2014, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balance of Wyandot County Agricultural Society, Wyandot County, Ohio as of November 30, 2015 and 2014, and its cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2017, on our consideration of the Society's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Society's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

March 7, 2017

**WYANDOT COUNTY AGRICULTURAL SOCIETY
WYANDOT COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN FUND BALANCE (CASH BASIS)
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2015 AND 2014**

	2015	2014
Operating Receipts		
Admissions	\$172,812	\$194,360
Privilege Fees	50,282	54,746
Rentals	107,525	102,736
Sustaining and Entry Fees	14,235	19,325
Pari-mutuel Wagering Commission	508	260
Other Operating Receipts	52,287	45,725
Total Operating Receipts	397,649	417,152
Operating Disbursements		
Wages and Benefits	52,146	55,169
Utilities	94,262	98,386
Professional Services	45,488	43,733
Equipment and Grounds Maintenance	103,171	131,439
Race Purse	78,676	55,710
Senior Fair	40,331	40,037
Junior Fair	8,786	12,294
Capital Outlay	15,502	2,600
Other Operating Disbursements	68,670	59,996
Total Operating Disbursements	507,032	499,364
Excess of Operating Disbursements Over Operating Receipts	(109,383)	(82,212)
Non-Operating Receipts		
State Support	68,695	44,307
County Support	3,300	3,300
Donations/Contributions	53,348	37,392
Investment Income	1	1
Total Non-Operating Receipts	125,344	85,000
Excess of Receipts Over Disbursements	15,961	2,788
Cash Balance, Beginning of Year	103,798	101,010
Cash Balance, End of Year	\$119,759	\$103,798

The notes to the financial statement are an integral part of this statement.

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**WYANDOT COUNTY AGRICULTURAL SOCIETY
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2015 AND 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Wyandot County Agricultural Society, Wyandot County, Ohio (the Society) as a body corporate and politic. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1852 to operate an annual agricultural fair. The Society sponsors the week-long Wyandot County Fair during September. During the fair, harness races are held. Wyandot County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 21 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Wyandot County and pay an annual membership fee to the Society.

Reporting Entity

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair, harness racing during fair week and simulcast relating to harness racing. Other year round activities at the fairgrounds including facility rental, track and stall rental, and community events including Comedy Night, Reverse Raffle, Truck Pull, Craft Show, and Fall Fest. The reporting entity does not include any other activities or entities of Wyandot County, Ohio.

Notes 6 and 7, respectively, summarize the Junior Fair Board's and Junior Livestock Sale Committee's financial activity.

The Society's management believes this financial statement presents all activities for which the Society is financially accountable.

B. Accounting Basis

The financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Property, Plant, and Equipment

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

D. Income Tax Status

The Society is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Society is not a private foundation within the meaning of Section 509 (a). Contributions to the Society are deductible per Section 170(b)(1)(A)(v1). Management is unaware of any actions or events that would jeopardize the Society's tax status.

**WYANDOT COUNTY AGRICULTURAL SOCIETY
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2015 AND 2014
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. Race Purse

Harness stake races are held during the Wyandot County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund as Race Purse to winning horses.

Sustaining and Entry Fees

Horse owners and Western Ohio Colt Racing Association pay fees to the Society to qualify horses for entry into stake races. They must make payment before a horse can participate in a stake race. The accompanying financial statement reports these fees as Sustaining and Entry Fees.

Ohio Fairs Fund

The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 3 for additional information.

F. Pari-mutuel Wagering

A wagering system totals the amounts wagered and adjusts the payoff to reflect the relative amount bet on different horses and various odds. The total amount bet (also known as the “handle”), less commission, is paid to bettors in accordance with the payoffs, as the pari-mutuel wagering system determines. The Society contracts with a totalizer service to collect bets and provide the pari-mutuel wagering system.

Pari-mutuel wagering commission (the commission) is the Society’s share of total pari-mutuel wagers after payment of amounts to winning bettors. The commission is determined by applying a statutory percentage to the total amount bet and is reflected in the accompanying financial statement as Pari-mutuel Wagering Commission. See Note 3 for additional information.

2. DEPOSITS

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at November 30, 2015 and 2014 were as follows:

	<u>2015</u>	<u>2014</u>
Demand deposits	<u>\$119,759</u>	<u>\$103,798</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

**WYANDOT COUNTY AGRICULTURAL SOCIETY
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2015 AND 2014
(Continued)**

3. HORSE RACING

State Support Portion of Purse

The financial statement reports Ohio Fairs Fund money, received to supplement purse for the years ended November 30, 2015 and 2014 was \$51,384 and \$31,384, as State Support.

Pari-mutuel Wagering

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompany financial statement, rather, it records the Pari-mutuel Wagering Commission (commission) which is the Society's share of total pari-mutuel wagers after paying winning bettors. The expenses of providing the pari-mutuel wagering system are called Tote Services, and these expenses are included in Professional Service Disbursements, State taxes, which are also paid from Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

4. RISK MANAGEMENT

The Wyandot County Commissioners provide general insurance coverage for all the buildings on the Wyandot County Fairgrounds pursuant to Ohio Revised Code § 1711.24. Public Entities Pool of Ohio provides general liability and vehicle insurance, with limits of \$2,000,000. This policy includes crime coverage for employee dishonesty with limits of liability of \$10,000. The Society's Secretary/Treasurer is bonded with coverage of \$20,000.

The Society provides workers compensation coverage on all employees through the State of Ohio workers compensation fund. Coverage is currently in effect through August 2017.

5. SUBSEQUENT EVENTS

A former Society employee is being prosecuted in regards to theft and misuse of the Society's credit card and funds.

6. JUNIOR FAIR BOARD

The Junior Fair Board, which is comprised of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Wyandot County Fair. The Society disbursed \$8,786 in 2015 and \$12,294 in 2014, respectively, directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Wyandot County paid the Society \$500 to support Junior Club work. The Junior Fair Board accounts for its activities separately. The accompanying financial statement does not include this activity. The Junior Fair Board's financial activity for the years ended November 30, 2015 and 2014 follows:

	2015	2014
Beginning Cash Balance	\$ 3,198	\$ 10,735
Receipts	32,878	32,875
Disbursements	(29,871)	(40,412)
Ending Cash Balance	\$ 6,205	\$ 3,198

**WYANDOT COUNTY AGRICULTURAL SOCIETY
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2015 AND 2014
(Continued)**

7. JUNIOR LIVESTOCK SALE COMMITTEE

The Junior Livestock Committee is a separate committee charged with running the Junior Livestock Auction. This auction is held during fair week. Children may sell their animals directly to market or through the Wyandot County's auction. A commission of 3 percent on auction sales covers auction costs. The Junior Livestock Committee retains this money. The accompanying financial statement does not include the Junior Livestock Committee's activities. The Junior Livestock Committee's financial activity for the year ended November 30, 2015 and 2014 follows:

	2015	2014
Beginning Cash Balance	\$ 56,135	\$ 68,315
Receipts	402,668	433,915
Disbursements	(385,840)	(446,095)
Ending Cash Balance	\$ 72,963	\$ 56,135

8. OTHER OPERATING RECEIPTS

Other operating receipts are primarily made up of membership fees and electrical hook-ups.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Wyandot County Agricultural Society
Wyandot County
10171 State Highway 53 North
Upper Sandusky, Ohio 43351

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statement of the Wyandot County Agricultural Society, Wyandot County, Ohio (the Society) as of and for the years ended November 30, 2015 and 2014, and the related notes to the financial statement, and have issued our report thereon dated March 7, 2017, wherein we noted the Society followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also qualified our opinion due to the lack of sufficient appropriate audit evidence supporting certain amounts recorded as operating cash disbursements in 2015.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Society's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statement, but not to the extent necessary to opine on the effectiveness of the Society's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Society's financial statement. We consider finding 2015-003 described in the accompanying schedule of findings to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2015-004 and 2015-005 described in the accompanying schedule of findings to be significant deficiencies.

Compliance and Other Matters

As part of reasonably assuring whether the Society's financial statement is free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2015-001 and 2015-002.

Entity's Response to Findings

The Society's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Society's responses and, accordingly, we express no opinion on them.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Society's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Society's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

March 7, 2017

**WYANDOT COUNTY AGRICULTURAL SOCIETY
WYANDOT COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2015 AND 2014**

**FINDINGS RELATED TO THE FINANCIAL STATEMENT
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2015-001

Finding for Recovery – Misuse of Society Credit Card

The Society authorized the previous Secretary; Kisha Taylor to utilize a credit card for Society related purchases.

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only.

Our review of credit card transactions noted the following charges that were personal in nature and not related to the activities of the Wyandot County Agricultural Society.

Transaction Date	Vendor	Total Charge	Personal Amount	Description
2/3/2015	Wal-Mart	89.16	\$89.16	Groceries
2/26/2015	Wal-Mart	116.15	19.98	Toys, dog treat
4/3/2015	Wal-Mart	134.39	134.39	Groceries
6/21/2015	Thirty-One Gifts, LLC	528.19	528.19	Bags
6/30/2015	Thirty-One Gifts, LLC	364.86	364.86	Bags
11/11/2015	Wal-Mart	165.05	165.05	Groceries, toys
11/12/2015	Wal-Mart	124.74	41.85	Clothes, toys
11/24/2015	Wal-Mart	225.22	225.22	Groceries
11/25/2015	Wal-Mart	50.15	50.15	Crayons, laundry basket, newspaper
11/26/2015	Wal-Mart	644.61	644.61	Groceries, clothes, toys
11/26/2015	Rural King	150.89	150.89	Clothes, toys
11/27/2015	Wal-Mart	371.49	371.49	Television
Total			<u>\$2,785.84</u>	

On April 14, 2016, Kisha Taylor wrote a check to the Society for \$749.13 to partially re-pay these charges.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery is hereby issued against the former Secretary, Kisha Taylor, for public monies illegally expended and in favor of the Wyandot County Agricultural Society in the amount of \$2,036.

Officials’ Response:

We agree with the finding above and will work to correct this issue in the future.

FINDING NUMBER 2015-002

Finding for Recovery – Missing Cash Receipts

As Society Secretary, Kisha Taylor was responsible for collecting receipts, preparing deposits, and depositing funds into the Society bank accounts. The Society maintains a duplicate receipt book to assist in tracking funds received. We noted the following discrepancies between amounts recorded in the duplicate receipt book and deposits in the bank.

Deposit Date	Receipts	Total Collected		Variance
		Per Receipts	Total Deposit	
6/1/2015	24115-24117	\$ 33,984.00	\$ 32,741.00	\$(1,243.00)
7/2/2015	24240-24260	8,975.72	8,475.72	(500.00)
7/17/2015	24261-24296	8,078.00	8,378.00	300.00
2/22/2016	24833-24865	8,905.00	8,611.00	(294.00)
2/22/2016	24866-24913	17,976.03	15,251.03	(2,725.00)
3/16/2016	24951-24975	4,778.00	3,933.00	(845.00)
4/15/2016	24994-25021	6,652.44	6,152.44	(500.00)
Totals		\$ 89,349.19	\$ 83,542.19	\$(5,807.00)

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public monies converted or misappropriated totaling \$5,807 is hereby issued against the former Secretary, Kisha Taylor and in favor of the Wyandot County Agricultural Society.

Officials' Response:

We agree with the finding above and will work to correct this issue in the future.

FINDING NUMBER 2015-003

Material Weakness

Financial Reporting

The Society's management is responsible for the fair presentation of the financial statement. Errors were noted in the financial statement which resulted in audit adjustments. The adjustments were as follows:

- Sustaining and entry fee receipts were improperly classified as state support receipts (\$14,085 2015).
- State support receipts were overstated due to the double posting of a receipt (\$10,225 – 2015).
- Wages and benefits expenses were improperly classified as equipment and grounds maintenance expenses (\$3,561 – 2015; \$2,779 – 2014).

**FINDING NUMBER 2015-003
(Continued)**

- Advances out were improperly presented on the Profit and Loss Detail Report as a means of tracking cash withdrawn from the bank during the fair week (\$66,000 – 2015).
- Advances in were improperly presented on the Profit and Loss Detail Report as a means of tracking cash deposited with the bank during the fair week in (\$65,500 – 2015).
- An adjustment to opening equity was improperly presented as Transfers In (\$13,090 – 2015).
- Opening equity was understated compared to previous year ending balance. (\$883 – 2015).

The accompanying financial statement and accounting records have been adjusted to correct these errors. These errors are a result of inadequate policies and procedures over reviewing the financial statement. To help ensure the Society's financial statement is complete and accurate, the Society should adopt policies and procedures, including a final review of the annual report by the Secretary and Board of Directors to identify and correct errors, omissions and misclassifications.

Officials' Response:

We agree with the finding above and will work to correct this issue in the future.

FINDING NUMBER 2015-004

Significant Deficiency

Unsupported Disbursements

All checks issued by the Society should be adequately supported by contracts, invoices, or receipts. The Society was unable to provide supporting documentation for 5 Checks sampled in 2015 totaling \$5,230 which resulted in a projected error of \$27,187. Similar errors were also noted in 2014 for smaller relative amounts. These errors were a result of inadequate policies and procedures in reviewing and approving disbursements. Without adequate supporting documentation, the Society cannot properly analyze disbursements to determine if they are appropriate expenditures and could lead to improper disbursements or improper classification of disbursements.

We recommend the Society implement controls to help ensure adequate supporting documentation is maintained and kept on file before issuing checks.

Officials' Response:

We agree with the finding above and will work to correct this issue in the future.

FINDING NUMBER 2015-005

Significant Deficiency

Bank Reconciliations and Timely Posting to Accounting System

Monthly bank reconciliations should be performed by the Secretary and reviewed and approved by the Board. In addition, transactions should be posted to the accounting system in a timely manner. During fiscal year 2015, transactions were not fully posted to the accounting system until the new Secretary posted all transactions for fiscal year 2015 in 2016 and adequate timely bank reconciliations were not able to be performed because there was no system balance to reconcile to. This deficiency is a result of inadequate policies and procedures in posting transactions and performing bank reconciliations.

Failure to timely record transactions and review and approve bank reconciliations could result in funds being lost, stolen, or unaccounted for without detection and does not allow the Board to adequately monitor the financial activity of the Society. We recommend the Society ensure transactions are posted timely to the accounting system and perform monthly bank reconciliations consisting of fund balances, bank statements, investment balances and a detail of outstanding checks and deposits. The reconciliation should be submitted to the Board monthly and the Board should review the reconciliation, investigate any discrepancies and document their review and approval by signing it.

Officials' Response:

We agree with the finding above and will work to correct this issue in the future.



Dave Yost • Auditor of State

WYANDOT COUNTY AGRICULTURAL SOCIETY

WYANDOT 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 28, 2017