



Dave Yost • Auditor of State

OHIO AUDITOR OF STATE KEITH FABER



January 15, 2019

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 14, 2019. Reports completed prior to that date contain the signature of my predecessor.

Ohio Auditor of State

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**PERRY COUNTY AGRICULTURAL SOCIETY
PERRY COUNTY
NOVEMBER 30, 2017 AND 2016**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Perry County Agricultural Society
Perry County
P.O. Box 189
New Lexington, Ohio 43764

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Perry County Agricultural Society, Perry County, Ohio (the Society), as of and for the years ended November 30, 2017 and 2016.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements 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 statements are 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 statements 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 such 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 2 of the financial statements, the Society prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code § 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 statements 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 these statements 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 § 117.38 and Ohio Administrative Code § 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 statements referred to above do 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, 2017 and 2016, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Perry County Agricultural Society, Perry County, Ohio as of November 30, 2017 and 2016, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2018, 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

December 27, 2018

Perry County Agricultural Society
Perry County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Year Ended November 30, 2017

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Operating Receipts	
Taxes	\$1,652
Admissions	177,649
Privilege Fees	43,775
Sales Activities	327
Entry Fees, Membership, and Other Fees	52,499
Rentals	85,467
	<hr/>
<i>Total Operating Receipts</i>	<i>361,369</i>
	<hr/>
Operating Disbursements	
Wages and Benefits	42,886
Administration	14,152
Supplies	28,370
Utilities	49,495
Professional Services	98,425
Property Expense	50,922
Advertising	13,665
Repairs	11,252
Insurance	14,478
Rent and Lease	7,788
Capital Outlay	163,825
Senior Fair	3,625
Contest Expense	12,361
Junior Fair	30,760
Other Operating Disbursements	5,730
	<hr/>
<i>Total Operating Disbursements</i>	<i>547,734</i>
	<hr/>
<i>(Deficiency) of Operating Receipts</i>	<i>(186,365)</i>
	<hr/>
Non-Operating Receipts	
State Support	57,317
Local Government Support	7,752
Donations/Contributions- Restricted	38,238
Donations/Contributions- Unrestricted	30,948
Investment Income	101
Sale of Assets	208
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<i>Net Non-Operating Receipts</i>	<i>134,564</i>
	<hr/>
<i>(Deficiency) of Receipts (Under) Disbursements</i>	<i>(51,801)</i>
	<hr/>
Cash Balance, Beginning of Year	267,598
	<hr/>
<i>Cash Balance, End of Year</i>	<i>\$215,797</i>
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The notes to the financial statement are an integral part of this statement.

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PERRY COUNTY AGRICULTURAL SOCIETY
PERRY COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2017

Note 1 – Reporting Entity

The Perry County Agricultural Society, Perry County, Ohio (the Society), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1953 to operate an annual agricultural fair. The Society sponsors the annual six day long Perry County Fair during July. Perry County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 18 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Perry County and pay an annual membership fee to the Society.

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair, facility rental, and community events including winter storage, tug pull, and tractor/truck pulls. The reporting entity does not include any other activities or entities of Perry County, Ohio.

The Junior Fair activities are included in the Society's financial statements. The Junior Fair Board and Junior Livestock Sale Committee's financial activities are separate. Note 8 summarizes the Junior Fair Board financial activities, Note 9 summarizes the Junior Livestock Sale Committee's financial activities.

The Society's management believes these financial statements present all activities for which the Society is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Society's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code §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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code §117.38 and Ohio Administrative Code §117-2-03(D) permit.

Deposits and Investments

The Society's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Society's sole investment income is interest earned from savings accounts deposited in an FDIC bank.

PERRY COUNTY AGRICULTURAL SOCIETY
PERRY COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2017

Capital Assets

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

Note 3 – Deposits

The Society maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at November 30 was as follows:

	2017
Demand deposits	<u>\$215,797</u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation.

Note 4 – Risk Management

The Society provides workers compensation coverage on all employees through the State of Ohio workers compensation fund. Coverage is currently in effect through June 2018.

The Perry County Commissioners provide general insurance coverage for all the buildings on the Perry County Fairgrounds pursuant to Ohio Revised Code § 1711.24. A private company provides general liability and vehicle insurance, with limits of \$5,000,000 and \$2,000,000 aggregate.

Note 5 – Social Security

Society employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Society contributed an amount equal to 6.2 percent of participants' gross salaries. The Society has paid all contributions required through November 30, 2017.

Note 6 – Contingent Liabilities

Amounts grantor agencies pay to the Society are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 7 – Related Party Transactions

Contrary to regular Members of the Society and the general public, the Members of the Perry County Agricultural Society Board of Directors may use the Fairgrounds facilities at no charge. Further, Board Members are not charged for storage, vehicle passes and camping space on the fairgrounds property.

In 2017, the Board of Directors approved a contract for \$3,566 for cleaning the restrooms for the fair and for the Gun Bash with a relative of Director Tom Spohn. The Society also paid another relative of Director Tom Spohn, in 2017 to perform accounting services totaling \$1,306.

PERRY COUNTY AGRICULTURAL SOCIETY
PERRY COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2017

Note 8 – Junior Fair Board

The Junior Fair Board, which is comprised of 4-H and FFA is responsible for the Junior Fair Division activities of the Perry County Fair. The Society disbursed \$1,500 directly to the Junior Fair Board. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. The Junior Fair Board accounts for its activities separately. These accompanying financial statements do not include this activity. The Junior Fair Board's financial activity for the year ended November 30, 2017, follows:

	2017
Beginning Cash	\$830
Receipts	2,382
Disbursements	(2,041)
Ending Cash	\$1,171

Note 9 – 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. Junior Livestock exhibitors may sell their animals directly to market or through the Perry County's Junior Livestock Auction. A commission of 6 percent is retained on Grand and Reserve Grand Champions. All other livestock has a commission of 4.5 percent retained. The retained commission covers all 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, 2017, follows:

	2016
Beginning Cash Balance	\$58,931
Receipts	414,277
Disbursements	(428,428)
Ending Cash Balance	\$44,780

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Perry County Agricultural Society
Perry County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Year Ended November 30, 2016

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Operating Receipts	
Taxes	\$1,509
Admissions	210,866
Privilege Fees	45,233
Sales Activities	2,403
Entry Fees, Membership, and Other Fees	51,513
Rentals	<u>78,565</u>
<i>Total Operating Receipts</i>	<u>390,089</u>
 Operating Disbursements	
Wages and Benefits	42,493
Administration	9,384
Supplies	54,824
Utilities	42,504
Professional Services	107,232
Property Expense	88,991
Advertising	17,900
Repairs	6,912
Insurance	13,963
Rent and Lease	7,923
Capital Outlay	125,670
Senior Fair	3,130
Contest Expense	17,558
Junior Fair	26,928
Other Operating Disbursements	<u>16,808</u>
<i>Total Operating Disbursements</i>	<u>582,220</u>
 <i>(Deficiency) of Operating Receipts</i>	<u>(192,131)</u>
 Non-Operating Receipts	
State Support	7,338
Local Government Support	7,752
Donations/Contributions- Restricted	228,608
Donations/Contributions- Unrestricted	99,225
Investment Income	<u>56</u>
 <i>Net Non-Operating Receipts</i>	<u>342,979</u>
 <i>(Deficiency) of Receipts Over Disbursements</i>	150,848
 Cash Balance, Beginning of Year	<u>116,750</u>
 <i>Cash Balance, End of Year</i>	<u><u>\$267,598</u></u>

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

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PERRY COUNTY AGRICULTURAL SOCIETY
PERRY COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2016

Note 1 – Reporting Entity

The Perry County Agricultural Society, Perry County, Ohio (the Society), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1953 to operate an annual agricultural fair. The Society sponsors the annual six day long Perry County Fair during July. Perry County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 18 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Perry County and pay an annual membership fee to the Society.

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair, facility rental, and community events including winter storage, tug pull, and tractor/truck pulls. The reporting entity does not include any other activities or entities of Perry County, Ohio.

The Junior Fair activities are included in the Society's financial statements. The Junior Fair Board and Junior Livestock Sale Committee's financial activities are separate. Note 9 summarizes the Junior Fair Board financial activities, Note 10 summarizes the Junior Livestock Sale Committee's financial activities.

The Society's management believes these financial statements present all activities for which the Society is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Society's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code §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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code §117.38 and Ohio Administrative Code §117-2-03(D) permit.

Deposits and Investments

The Society's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Society's sole investment income is interest earned from savings accounts deposited in an FDIC bank.

PERRY COUNTY AGRICULTURAL SOCIETY
PERRY COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2016

Capital Assets

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

Note 3 – Deposits

The Society maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at November 30 was as follows:

	2016
Demand deposits	<u>\$267,598</u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation.

Note 4 – Risk Management

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

The Perry County Commissioners provide general insurance coverage for all the buildings on the Perry County Fairgrounds pursuant to Ohio Revised Code § 1711.24. A private company provides general liability and vehicle insurance, with limits of \$5,000,000 and \$2,000,000 aggregate.

Note 5 – Social Security

Society employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Society contributed an amount equal to 6.2 percent of participants' gross salaries. The Society has paid all contributions required through November 30, 2016.

Note 6 – Construction and Contractual Commitments

The Perry County Agricultural Society Board of Director's recently let bids on construction of a restroom on the fairgrounds property. The contractor is currently completing the work. The funds necessary to pay the completion of the work has been earmarked in funds deposited in the Society's bank accounts.

Note 7 – Contingent Liabilities

Amounts grantor agencies pay to the Society are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 8 – Related Party Transactions

Contrary to regular Members of the Society and the general public, the Members of the Perry County Agricultural Society Board of Directors may use the Fairgrounds facilities at no charge. Further, Board Members are not charged for storage, vehicle passes and camping space on the fairgrounds property.

PERRY COUNTY AGRICULTURAL SOCIETY
PERRY COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2016

Note 8 – Related Party Transactions (Continued)

The Society also paid a relative of Director Tom Spohn, in 2016 to perform accounting services totaling \$4,875.

Note 9 – Junior Fair Board

The Junior Fair Board, which is comprised of 4-H and FFA is responsible for the Junior Fair Division activities of the Perry County Fair. The Society disbursed \$1,048 directly to the Junior Fair Board. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. The Junior Fair Board accounts for its activities separately. These accompanying financial statements do not include this activity. The Junior Fair Board's financial activity for the year ended November 30, 2016, follows:

	2016
Beginning Cash Balance	\$797
Receipts	1,638
Disbursements	(1,605)
Ending Cash Balance	\$830

Note 10 – 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. Junior Livestock exhibitors may sell their animals directly to market or through the Perry County's Junior Livestock Auction. A commission of 6 percent is retained on Grand and Reserve Grand Champions. All other livestock has a commission of 4.5 percent retained. The retained commission covers all 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, 2016, follows:

	2016
Beginning Cash Balance	\$50,563
Receipts	402,979
Disbursements	(394,611)
Ending Cash Balance	\$58,931

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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*

Perry County Agricultural Society
Perry County
P.O. Box 189
New Lexington, Ohio 43764

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 statements of the cash balances, receipts, and disbursements by fund type of Perry County Agricultural Society, Perry County, Ohio (the Society), as of and for the years ended November 30, 2017 and 2016, and the related notes to the financial statements and have issued our report thereon dated December 27, 2018, wherein we noted the Society followed financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit.

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 statements, but not to the extent necessary to opine on the effectiveness of the Society's internal control. Accordingly, we have not opined on it.

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 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 statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a material weakness. We consider Finding 2017-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Society's financial statements are 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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Society's Response to Findings

The Society's response to the Finding identified in our audit is described in the accompanying Schedule of Findings. We did not subject the Society's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

December 27, 2018

PERRY COUNTY AGRICULTURAL SOCIETY
PERRY COUNTY

SCHEDULE OF FINDINGS
NOVEMBER 30, 2017 AND 2016

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

FINDING NUMBER 2017-001

Material Weakness

In our audit engagement letter, as required by AU-C § 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C § 210 paragraphs .A14 & .A16.

The Treasurer posted a certain revenue transaction incorrectly resulting in a material audit adjustment. For the year ended November 30, 2017, a grant receipt was misclassified resulting in a decrease to Donations and Contributions-Restricted and an increase in State Support.

This misstatement was caused by confusion over proper classification. As a result, the significant reclassification, with which the Agricultural Society management agrees, was made to the financial statements and ledgers. This adjustment, in addition to certain additional minor adjustments, are reflected in the accompanying financial statements.

The Treasurer should refer to the Uniform System of Accounting for Agricultural Societies for proper classification and take additional care in posting transactions to the Society's ledgers in order to ensure the financial statements reflect the appropriate classifications.

Official's Response: The grant referred to is a \$50,000 grant for Public Restroom Construction. In originally reviewing the Detailed Descriptions of Chart of Accounts provided by the Ohio Department of Agriculture, it was determined that this was the proper place to show these funds as received.

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OHIO AUDITOR OF STATE KEITH FABER



PERRY COUNTY AGRICULTURAL SOCIETY

PERRY 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
JANUARY 15, 2019**