

**WASHINGTON COUNTY AGRICULTURAL SOCIETY**  
**WASHINGTON COUNTY, OHIO**

**AGREED-UPON PROCEDURES**

**FOR THE FISCAL YEARS ENDED**  
**NOVEMBER 30, 2020 AND 2019**



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Directors  
Washington County Agricultural Society  
922 Front Street  
Marietta, Ohio 45740

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures of Washington County Agricultural Society*, prepared by Julian & Grube, Inc., for the period December 1, 2018 through November 30, 2020. 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. Washington County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

July 07, 2021

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**Independent Accountants' Report on Applying Agreed-Upon Procedures**

Washington County Agricultural Society  
Washington County  
922 Front Street  
Marietta, Ohio 45740

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of Washington County Agricultural Society (the Society) and the Auditor of State, on the receipts, disbursements and balances recorded in the Society's cash basis accounting records for the fiscal years ended November 30, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Society. The Society is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the fiscal years ended November 30, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society. 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 recalculated the November 30, 2020 and November 30, 2019 bank reconciliations. For the November 30, 2019 bank reconciliation, the outstanding check detail excluded \$70.
2. We agreed the December 1, 2018 beginning fund balance recorded to the November 30, 2018 balance in the prior year audited statements. We found no exceptions. We also agreed the December 1, 2019 beginning fund balances recorded to the November 30, 2019 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2020 and 2019 fund cash balance reported in the General Ledger Reports and the financial statements filed by the Society in the Hinkle System. The November 30, 2019 bank reconciliation balance did not agree to the General Ledger Report balance by \$1,087 due to prior year voided and unvoided checks. The November 30, 2020 bank reconciliation balance did not agree to the General Ledger Report balance by \$3,840 due to checks deleted/voided subsequent to the prior fiscal year-end. The November 30, 2020 bank reconciliation balance did not agree to the November 30, 2020 financial statement balance filed with the Hinkle System in the amount of \$4,776, which primarily consists of prior year advance payback.
4. We confirmed the November 30, 2020 bank account balance with the Society's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2020 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2020 bank reconciliation:
  - a. We traced each debit to the subsequent December financial institution's website transaction listing. We found no exceptions.
  - b. We traced the amounts and dates to the Profit & Loss Detail Report and determined the debits were dated prior to November 30. There were no exceptions.

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6. We selected the reconciling credit (such as deposits in transit) from the November 30, 2020 bank reconciliation:
  - a. We traced the credit to the subsequent December financial institution's website transaction listing. We found no exceptions.
  - b. We agreed the credit amounts to the Profit & Loss Detail Report and determined they were dated prior to November 30. We found no exceptions.

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

1. We selected a total of five receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor's vendor audit trails from 2020 and a total of five from 2019.
  - a. We compared the amount from the above named reports to the amount recorded in the Profit & Loss Detail Report. The amounts agreed.
  - b. We inspected the Profit & Loss Detail Report to determine these receipts were allocated to the proper account codes. We found one instance in 2020 of a coronavirus relief receipt coded improperly to 2110 State Support instead of 3120 Restricted Support Grants.
  - c. We inspected the Profit & Loss Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the total amount paid from the Ohio Harness Horsemen's Association (the "Association") during the fiscal year ending November 30, 2019 with the Association. We found no exceptions.
  - a. We inspected the Profit & Loss Detail Report to determine whether this receipt was allocated to the proper account code. We found no exceptions.
  - b. We inspected the Profit & Loss Detail Report to determine whether the receipt was recorded in the proper year. We found no exceptions.
3. We confirmed the individual amounts paid from Peoples Bank (the "Bank") during the fiscal year ending November 30, 2020 with the Bank. We found no exceptions.
  - a. We inspected the Profit & Loss Detail Report to determine whether these receipts were allocated to the proper account code. We found no exceptions.
  - b. We inspected the Profit & Loss Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
4. We confirmed the individual amounts paid from the Ohio Harness Horsemen's Association (the "Association") during the fiscal year ending November 30, 2020 with the Association. We found no exceptions.
  - a. We inspected the Profit & Loss Detail Report to determine whether these receipts were allocated to the proper account code. We found no exceptions.
  - b. We inspected the Profit & Loss Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Admission/Grandstand Receipts**

We selected two days of admission/grandstand cash receipts from the fiscal year ended November 30, 2019 recorded in the Profit & Loss Detail Report and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.).

For August 31, 2019, the amount recorded in the Profit & Loss Detail Report for August 31, 2019 was \$37,745.

- a. The ticket sales recapitulation reported 4,901 daily admission tickets and 49 season passes sold on that date.
- b. The admission price per ticket was \$8 for daily admission tickets and \$25 for season passes.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$40,433 for August 31, 2019, less \$2,542 in credit card payments, which exceeds the amount recorded by \$146.

- For September 2, 2019, the amount recorded in the Profit & Loss Detail Report for September 2, 2019 was \$19,903.
- The ticket sales recapitulation reported 2,647 daily admission tickets and 0 season passes sold on that date.
  - The admission price per ticket was \$8 for daily admission tickets and \$25 for season passes.
  - Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$21,176 for September 2, 2019, less \$1,416 in credit card payments, which is less than the amount recorded by \$143.

### Rental Receipts

We selected 10 rental cash receipts from the fiscal year ended November 30, 2020 and 10 rental cash receipts from the fiscal year ended November 30, 2019 recorded in the duplicate cash receipts book and:

- Agreed the receipt amount to the amount recorded in the Profit & Loss Detail Report. The amounts agreed.
- Agreed the rate charged with rates in force during the period. We found no exceptions.
- Inspected the Profit & Loss Detail Report to determine whether the receipt was recorded in the proper year. We found no exceptions.

### Other Receipts

We selected 10 other receipts from the fiscal year ended November 30, 2020 and 10 other receipts from the fiscal year ended November 30, 2019 and:

- Agreed the receipt amount recorded in the Profit & Loss Detail Report to supporting documentation. The amounts agreed.
- Confirmed the amounts charged complied with rates in force during the period, if applicable. We found no exceptions.
- Inspected the Profit & Loss Detail Report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

### Debt

- From the prior audit documentation, we observed the following note outstanding as of November 30, 2018. This amount agreed to the Societies December 1, 2018 balances on the summary we used in procedure 3.

| Issue                          | Principal outstanding as of November 30, 2018: |
|--------------------------------|--|
| Mortgage – Multi-Purpose Arena | \$ 168,673                                     |

- We inquired of management, and inspected the receipt and expenditure records for evidence of loan or credit agreements, and bonded, note, County, or mortgage debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. All debt agreed to the summary we used in procedure 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 2020 and 2019 and agreed these payments from the Profit & Loss Detail Report to the related bank invoices (no formal amortization schedule exists). We also compared when the date the debt service payments were due to the date the Society made the payments. We found three of fourteen payments made in 2020 and six of twelve payments made in 2019 were made after the due date. Two of the late payments made in 2019 resulted in a \$25 per instance late fee.
- We agreed the amount of debt proceeds from the debt documents to amounts recorded in the Profit & Loss Detail Report. The amounts agreed.
- For new debt Peoples Bank issued during 2020, we inspected the debt legislation, noting the proceeds were to provide support during the coronavirus pandemic. We inspected the expenditure ledger and observed the Society use the proceeds to pay bills.



6. We inquired of management, inspected the receipt ledger, and the prior audit report to determine whether the Society had a loan or credit agreement outstanding from a prior year as permitted by Ohio Rev. Code Section 1711.13(B). We recalculated the Society's computation supporting that the total net indebtedness from loans and credit did not exceed twenty-five percent of its annual revenues. We found the total net indebtedness exceeded twenty-five percent of its annual revenues in 2019 and 2020.

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

We selected 10 disbursements from the Profit & Loss Detail Report for the fiscal year ended November 30, 2020 and 10 from the fiscal year ended November 30, 2019 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 Profit & Loss 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.

### **Sunshine Law Compliance**

1. We obtained and inspected the Society's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Society management and determined that the Society did not have any completed public records requests during the engagement period. The Society did not have any denied public records requests during the engagement period. The Society did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Society had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Society's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Society's poster describing their Public Records Policy was displayed conspicuously in all branches of the Society as required by Ohio Rev. Code § 149.43(E)(2). We found the policy was not posted.
7. We inquired with Society management and determined that the Society did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Society management and determined that the Society did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the Society notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.

10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
- Prepared – a file is created following the date of the meeting
  - Filed – placed with similar documents in an organized manner
  - Maintained - retained, at a minimum, for the engagement period
  - Open to public inspection – available for public viewing or request.

We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
- Executive sessions were only held at regular or special meetings.
  - The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - Formal governing board actions were adopted in open meetings.

We found no exceptions.

### Other Compliance

- Ohio Rev. Code Section 117.38 requires Societies to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Society filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the fiscal years ended November 30, 2020 and 2019 in the Hinkle system. For the fiscal year ended November 30, 2020, financial information was filed on February 18, 2021 which was not within the allotted timeframe.

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

This report is to provide assistance in the evaluation of the Society's receipts, disbursements and balances recorded in their cash-basis accounting records for the fiscal years ended November 30, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Julian & Grube, Inc.  
June 21, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**WASHINGTON COUNTY AGRICULTURAL SOCIETY**

**WASHINGTON COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 7/20/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)