



OHIO AUDITOR OF STATE  
**KEITH FABER**







**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Columbiana County Agricultural Society  
Columbiana County  
225 Lee Avenue  
Lisbon, Ohio 44432

We have performed the procedures enumerated below on the Columbiana County Agricultural Society's (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2021 and 2020 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 years ended November 30, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society.

The Board of Trustees and the management of the Society have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Society's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended November 30, 2021 and 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

**Cash**

1. We recalculated the November 30, 2021 and November 30, 2020 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2019 beginning fund balances recorded to the November 30, 2019 balances in the prior year audited statements. We found no exceptions. We also agreed the December 1, 2020 beginning fund balances for each fund recorded to the November 30, 2020 balances. We found no exceptions.
3. We agreed the 2021 and 2020 bank reconciliations as of November 30, 2021 and 2020 to the total fund cash balances reported in the General Ledger and the financial statements filed by the Society in the Hinkle System. The amounts agreed.

4. We confirmed the November 30, 2021 bank account balance with the Society's financial institution as well as with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30 2021 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2021 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 and determined the debits were dated prior to November 30. We found no exceptions.
6. We selected all reconciling credits (such as deposits in transit) from the November 30, 2021 bank reconciliation:
  - a. We traced the credit to the subsequent December bank statement. We noted four reconciling credits totaling \$66 were included as deposits in transit on the November 30, 2021 bank reconciliation that cleared prior to fiscal year end and therefore should not have been included.
  - b. We agreed the credit amounts to the Income by Customer Detail Report and determined it was dated prior to November 30. We found no exceptions.
7. We traced interbank account transfers occurring in November of 2020 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.

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

1. We selected a total of three receipts from the Distribution Transaction Detail Report (State DTL) for 2020.
  - a. We compared the amount from the above named report to the amount recorded in the Profit and Loss Detail Report. The amounts agreed.
  - b. We inspected the Profit and Loss Detail Report to determine these receipts were allocated to the proper account codes. We found no exceptions.
  - c. We inspected the Profit and Loss Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the \$65,800 paid from the Ohio Harness Horsemen's Association during the year ending November 30, 2020, with the Ohio Harness Horsemen's Association Project Coordinator. We found no exceptions.
  - a. We inspected the Profit and Loss Detail Report to determine whether the receipt was allocated to the proper account code. We found no exceptions.
  - b. We inspected the Profit and Loss Detail Report to determine whether the receipt was recorded in the proper year. We found no exceptions.

#### **Admission/Grandstand Receipts**

We selected two days of admission/grandstand cash receipts from the year ended November 30, 2021 recorded in the Income by Customer Detail Report and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). The amounts for August 7, 2021 agreed.

For August 5, 2021, the amount recorded in the receipts ledger was \$32,203.

- a. The ticket sales recapitulation reported 893 & 2,499 tickets sold on that date.
- b. The admission price per ticket was \$8 & 10.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$32,134 for August 5, 2021, which is less than the amount recorded by \$69.

### **Other Receipts (Donations/Contributions)**

We selected 10 other receipts from the year ended November 30, 2021 and 10 other receipts from the year ended November 30, 2020 and:

- a. Agreed the receipt amount recorded in the Account QuickReport to supporting documentation. The amounts agreed.
- b. Inspected the Account QuickReport to determine the receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

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

1. We selected 10 disbursements from the Check Detail Report for the year ended November 30, 2021 and 10 from the year ended November 30, 2020 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 Check 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.

### **Debt**

1. From the prior audit, we observed the following loans outstanding as of November 30, 2019. These amounts agreed to the Societies December 1, 2019 balances on the summary we used in procedure 3.

<b>Issue</b>	<b>Principal outstanding as of November 30, 2019:</b>
Grandstand Loan	\$68,186
Restroom Loan	\$67,882

2. 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 2021 or 2020 or debt payment activity during 2021 or 2020. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of debt service payments including mortgage debt and loan/credit agreements permitted by Ohio Rev. Code § 1711.13 owed during 2021 and 2020 and agreed these payments from the Account QuickReport 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 noted the Society made additional payments in the amount of \$65 and \$38 on the Grandstand Loan and Restroom Loan, respectively.

### Sunshine Law Compliance

1. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. With respect to public records requests, we determined the following:
  - a. We inquired with Society management and determined that the Society did not have any completed public records requests during the engagement period.
  - b. The Society did not have any denied public records requests during the engagement period.
  - c. 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 inquired with Society management and determined that the Society did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Society as required by Ohio Rev. Code § 149.43(E)(2).
6. We did not select any applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. The Society is not subject to the Ohio Rev. Code records authority. Therefore this step is not applicable and applications were not inspected or inquired about.
7. 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).
8. 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.
9. 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:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
10. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

### Other Compliance

1. Ohio Rev. Code § 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 Entity filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended November 30, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the Society to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review engagement, 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.

We are required to be independent of the Society and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

November 18, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**COLUMBIANA COUNTY AGRICULTURAL SOCIETY**

**COLUMBIANA 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 12/8/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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