

JACKSON COUNTY AGRICULTURAL SOCIETY  
JACKSON COUNTY  
AGREED-UPON PROCEDURES  
FOR THE YEARS ENDED NOVEMBER 30, 2021 AND 2020



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OHIO AUDITOR OF STATE  
KEITH FABER



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Columbus, Ohio 43215  
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(800) 282-0370

Board of Trustees  
Jackson County Agricultural Society  
P.O. Box 382  
Wellston, Ohio 45692

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Jackson County Agricultural Society, prepared by Millhuff-Stang, CPA, Inc., for the period December 1, 2019 through November 30, 2021. 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 Jackson 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

September 21, 2022

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Jackson County  
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**Independent Accountant's Report on Applying Agreed-Upon Procedures**

Jackson County Agricultural Society  
Jackson County  
P.O. Box 382  
Wellston, Ohio 45692

We have performed the procedures enumerated below on the Jackson County Agricultural Society's, Jackson County (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. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. 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 balance recorded to the November 30, 2019 balance in the prior year audited statements. We found no exceptions. We also agreed the December 1, 2020 beginning fund balance recorded to the November 30, 2020 balance. We found no exceptions.
3. We agreed the 2021 and 2020 bank reconciliation as of November 30, 2021 and 2020 to the total fund cash balance 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 balances with the Society's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2021 bank reconciliation without exception.

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5. We selected all reconciling debits (such as outstanding checks) from the November 30, 2021 bank reconciliations:
  - a. We traced each debit and found them to still be outstanding as of January 31, 2022.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to November 30. We found no exceptions.
6. We traced interbank account transfers occurring in November of 2021 and 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 five receipts from the Distribution Transaction Detail Report (State DTL) and the Jackson County Auditor's Vendor Report from 2021 and a total of five from 2020.
  - a. We compared the amount from the above named reports to the amount recorded in the General Ledger. The amounts agreed.
  - b. We inspected the General Ledger to determine these receipts were allocated to the proper account codes. We found no exceptions.
  - c. We inspected the General Ledger 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 year ended November 30, 2021 and two days of admission/grandstand cash receipts from the year ended November 30, 2020 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). The amounts agreed.

**Rental Receipts**

We selected 10 rental cash receipts from the year ended November 30, 2021 and 10 rental cash receipts from the year ended November 30, 2020 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

**Other Receipts**

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 General Ledger to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.



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**Debt**

1. From the prior audit documentation, we observed the following notes and line of credit outstanding as of November 30, 2019. These amounts agreed to the Society's December 1, 2019 balances on the summary we used in procedure 3.

Issue	Principal Outstanding as of November 30, 2019:
Playground Equipment	\$23,376
Line of Credit	\$59,699

2. We inquired of management, and inspected the receipt and expenditure records for evidence of loan and credit agreements, and bonded, note, County, or mortgage debt issued during 2021 and 2020 or debt payment activity during 2021 and 2020. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of debt service payments owed during 2021 and 2020 and agreed these payments from the General Ledger 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 found no exceptions.
4. We inquired of management, inspected the General 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 § 1711.13(B). We recalculated the Society's computation supporting that the total annual payments for debt obligations from loans and credit did not exceed twenty-five percent of its prior three-year average of annual revenues. We found no exceptions.

**Non-Payroll Cash Disbursements**

1. From the General Ledger, we re-footed checks recorded as disbursements for equipment and grounds maintenance for 2021. We found no exceptions.
2. We selected 10 disbursements from the General Ledger 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 General 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.

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**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 Revised Code Section § 149.43(E)(2).
2. We inquired with Society management and determined that the Society did not have any completed, denied, or redacted public records requests during the engagement period.
3. We inquired with Society management and determined that the Society did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Revised Code Section § 149.43(B)(2).
4. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Revised Code Section § 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 and therefore it could not be included in a policy manual as required by Ohio Revised Code Section § 149.43(E)(2).
6. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period and therefore it could not be displayed in all the branches of the Society as required by Ohio Revised Code Section § 149.43(E)(2).
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 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 Revised Code Sections § 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 Revised Code Section § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Revised Code Section § 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.

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11. We inspected the minutes from the engagement period in accordance with Ohio Revised Code Section § 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 Section § 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.

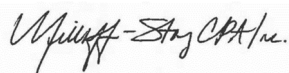
### Related Party Transactions

1. We inquired with management and identified the following Related Party Transactions:
  - a. Randy Sims, Society Board Member, dba Sims Family Home Improvements, was paid \$17,550 for work on the horse building project in 2021.  
We found no exceptions.
2. We confirmed the transactions with the check images included in the bank statements and with the other party. We found no exceptions.
3. We obtained supporting evidence for the Related Party Transactions identified in procedure 1. 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.

Respectfully,



Millhuff-Stang, CPA, Inc.  
Wheelersburg, Ohio  
August 9, 2022

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# OHIO AUDITOR OF STATE KEITH FABER



**JACKSON COUNTY AGRICULTURAL SOCIETY**

**JACKSON 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 10/4/2022**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)