



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

Monroe County Agricultural Society  
Monroe County  
P.O. Box 111  
Woodsfield, Ohio 43793

We have performed the procedures enumerated below on the Monroe County Agricultural Society's, Monroe County, Ohio (the Society), receipts, disbursements and balances recorded in the cash basis accounting records for the 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 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 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, 2020 and 2019, 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 and Investments

1. We recalculated the November 30, 2020 and November 30, 2019 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2018 beginning cash balance recorded to the November 30, 2018 cash balance in the prior year audited statements. We found the November 30, 2018 cash balance in the prior year audited statements was \$189,356, however, we the December 1, 2018 beginning cash balance recorded in the Society's General Ledger and in the financial statements filed by the Society in the Hinkle System was \$189,407, resulting in a difference of \$51. We also agreed the December 1, 2019 beginning cash balance recorded to the November 30, 2019 cash balance. We found the November 30, 2019 Hinkle System report balance of \$310,618 differed from the December 1, 2019 balance of \$0, as the Society omitted the opening balance from the report. We found no other exceptions.

### **Cash and Investments (Continued)**

3. We agreed the totals per the bank reconciliations to the total of the November 30, 2020 and 2019 cash balance reported in the General Ledger and the financial statements filed by the Society in the Hinkle System. We found the November 30, 2020 total per the bank reconciliation in the amount of \$230,146 agreed to the General Ledger, however did not agree to the cash balance on the financial statements filed by the Society in the Hinkle System. This error occurred as the Society incorrectly excluded the beginning cash balance on their financial statements filed in the Hinkle System. We found no other exceptions.
4. We confirmed the November 30, 2020 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, 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 four debits to the subsequent December bank statement. We found one debit has not yet cleared a subsequent bank statement.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to November 30. There were no exceptions.
6. We selected the reconciling credit (such as deposits in transit) from the November 30, 2020 bank reconciliation:
  - a. We attempted to trace the credit to a subsequent bank statement. We found the reconciling credit of \$60 has been outstanding since 2017.
  - b. We agreed the credit amount to the General Ledger and determined it was dated prior to November 30. We found no exceptions.
7. We inspected investments held at November 30, 2020 and November 30, 2019 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code §§ 135.13 or 135.14. There were no exceptions.

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

1. We selected all receipts from the Distribution Transaction Detail Report (State DTL) and the Monroe County Auditor's Appropriation History Report from 2020 and all from 2019.
  - 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 in 2020 the Society improperly allocated the Coronavirus Relief receipt received from the State of Ohio as Donations/Contributions rather than State Support. We found no other exceptions.
  - c. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Intergovernmental and Other Confirmable Cash Receipts (Continued)**

2. We confirmed the total amount paid from the Ohio Harness Horsemen's Association during the year ending November 30, 2020 with the Association. We found no exceptions.
  - a. We inspected the General Ledger to determine whether this receipt was allocated to the proper account code. We found the Society improperly allocated the receipt to State Support rather than Unrestricted Support.
  - b. We inspected the General Ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.
3. We confirmed the total amount paid from The Ohio Department of Agriculture during the year ending November 30, 2020 through the Ohio Online Checkbook. We found no exceptions.
  - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper account code. We found no exceptions.
  - b. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Admission Receipts**

We selected two days of admission cash receipts from the year ended November 30, 2019 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.) The amounts agreed for August 24, 2019. Except a ticket recapitulation was not maintained for the ticket booth for which the deposit amount was \$1,105.

For August 20, 2019, the amount recorded in the General Ledger for August 20, 2019 was \$12,657.

- a. The ticket sales recapitulation reported 979 regular admission tickets, 347 senior citizen admission tickets, 39 season tickets, 78 4-H member wristbands and 10 advisor wristbands sold on that date. A ticket sales recapitulation was not maintained for ticket booth sales.
- b. The admission price per ticket was \$10 for regular admission, \$3 for senior citizens admission, \$30 for season tickets, \$2 for 4-H member wristbands and \$5 for advisor wristbands. A ticket sales recapitulation was not maintained for ticket booth sales. The total deposit for ticket booth sales was \$829.
- c. Therefore the recapitulation sheets multiplied by the admission prices plus ticket booth deposit ticket supports admission receipts of \$13,036 for August 20, 2019, which exceeds the amount recorded by \$379.

Because we did not inspect all admission receipts, our report provides no assurance regarding whether or not other similar errors occurred.

### **Rental Receipts**

We selected 10 rental cash receipts from the year ended November 30, 2020 recorded in the General Ledger and:

- a. Agreed the receipt amount recorded in the General Ledger to supporting documentation. Three receipts did not include supporting documentation. The remaining amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found the Society did not maintain documentation to support stall rentals, such as a contract or agreement to determine the appropriate rate was charged for three transactions selected.
- c. Inspected the General Ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

Because we did not inspect all rental receipts, our report provides no assurance regarding whether or not other similar errors occurred.

**Other Receipts**

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

- a. Agreed the receipt amount recorded in the General Ledger to supporting documentation. We found one concession receipt in 2020 and one rental receipt in 2019 for which supporting documentation was not maintained. The remaining amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found the Society did not always maintain documentation such as a contract or agreement to determine the appropriate rate was charged.
- c. Inspected the General Ledger to determine the receipt was posted to the proper account code, and was recorded in the proper year. We found no exceptions.

Because we did not inspect all admission receipts, our report provides no assurance regarding whether or not other similar errors occurred.

**Debt**

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

Issue	Principal outstanding as of November 30, 2018:
Note Payable for Mower	\$6,473

- 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 2020 or 2019 or debt payment activity during 2020 or 2019. All debt agreed to the summary we used in procedure 3.
- 3. We obtained a summary of debt service payments owed during 2020 and 2019 and agreed these payments from the General Ledger to the related debt payment schedule. We also compared the date the debt service payments were due to the date the Society made the payments. We found no exceptions.

**Non-Payroll Cash Disbursements**

We selected 10 disbursements from the General Ledger for the year ended November 30, 2020 and 10 from the 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 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.

**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.

**Sunshine Law Compliance (Continued)**

2. We inquired with Society management and determined that the Society did not have any completed 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 Rev. Code § 149.43(B)(2).
4. We inquired with Society management and determined the Society did not maintain written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
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 inquired with Society management and determined that the Society did not display the public records policy in all the branches of the Society as required by Ohio Rev. Code § 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 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 inquired with Society management regarding the public notices for the public meetings held during the engagement period to determine whether 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 the Society was unable to provide documentation to show the Society adopted a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings.
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:
  - 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.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the formal governing board actions were adopted in open meetings. We found no exceptions.

### Other Compliance

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 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 years ended November 30, 2020 and 2019 in the Hinkle system. There were 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

January 10, 2022



# OHIO AUDITOR OF STATE KEITH FABER



**MONROE COUNTY AGRICULTURAL SOCIETY**

**MONROE 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 1/20/2022**

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