



**WOOD COUNTY AGRICULTURAL SOCIETY
WOOD COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED NOVEMBER 30, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Wood County Agricultural Society
Wood County
P.O. Box 146
Bowling Green, Ohio 43402-0146

We have performed the procedures enumerated below on Wood County Agricultural Society, Wood County, Ohio's (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2022 and 2021 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, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society.

The Board of Directors 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, 2022 and 2021, 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, 2022 and November 30, 2021 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2020 beginning fund balance recorded to the November 30, 2020 balance in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We noted a variance of \$297. We also agreed the December 1, 2021 beginning fund balance recorded to the November 30, 2021 balance. We found no exception.
3. We agreed the 2022 and 2021 bank reconciliations and Adjusted Bank Balances as of November 30, 2022 and 2021 to the total fund cash balance reported in the Reconciliation Detail and the financial statements filed by the Society in the Hinkle System. The reconciled balance was \$1,075 higher than the balance filed in the Hinkle system as of December 31, 2022, and \$57 lower than the balance in the Hinkle system as of November 30, 2021.

4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the November 30, 2022 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2022 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 both reconciling credits (such as deposits in transit) from the November 30, 2022 bank reconciliation:
 - a. We traced each credit to the subsequent December bank statement. We found no exceptions.
 - b. We agreed the credit amounts to the Transaction Detail by Account and determined they were dated prior to November 30. We found no exceptions.

Intergovernmental Cash Receipts

We selected a total of five receipts from the Distribution Transaction Detail Report (State DTL) and Wood County Auditor's Vendor Inquiry Report from 2021.

- a. We compared the amount from the above named reports to the amount recorded in the Transaction Detail by Account Report. The amounts agreed.
- b. We inspected the Transaction Detail by Account Report to determine these receipts were allocated to the proper account codes. We found no exceptions.
- c. We inspected the Transaction Detail by Account 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 year ended November 30, 2022 and two days of admission/grandstand cash receipts from the year ended November 30, 2021 recorded in the Transaction Detail by Account Report and agreed the receipt amounts to the supporting documentation (ticket recapitulation sheets, bank deposit slips). The amounts agreed to the deposit slip, but no ticket recapitulation sheets were maintained by the Society for admission/grandstand cash receipts. Without ticket recapitulation sheets, we were unable to verify if the recorded receipts agree to the number of tickets sold multiplied by the admission price per ticket. However, because we did not inspect all Admission/Grandstand 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, 2022 and 10 rental cash receipts from the year ended November 30, 2021 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Transaction Detail by Account Report. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the Transaction Detail by Account 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 year ended November 30, 2022 and 10 other receipts from the year ended November 30, 2021 and:

- a. Agreed the receipt amount recorded in the Transaction Detail by Account 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 Transaction Detail by Account to determine the receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

Debt

- 1. From the prior agreed-upon procedures documentation, we observed the following loan outstanding as of November 30, 2020. These amounts agreed to the Society's December 1, 2020 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of November 30, 2020:
Ag Credit – Farm Equipment Loan	\$42,857

- 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 2022 or 2021 or debt payment activity during 2022 or 2021. There were no new debt issuances, nor any debt payment activity during 2022 or 2021.
- 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 2022 and 2021 and agreed these payments from the Transaction Detail by Account to the related debt amortization schedule. 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 receipt ledger, and the prior agreed-upon procedures 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.

Payroll Cash Disbursements

- 1. We selected one payroll check for five employees from 2022 and one payroll check for five employees from 2021 from the Payroll Liability Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Liability Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions. We found no exceptions.
- 2. We selected three new employees from 2022 and three new employees from 2021 and:
 - a. We inspected the employees' personnel files for the Retirement system, Federal, State and Local income tax withholding authorization.
 - b. We agreed the items in a above to the Payroll Liability Report.
 We found no exceptions

3. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2022 to confirm remittances were timely paid, and that the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2022. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2023	January 17, 2023	\$1,802.44	\$1,802.44
State income taxes	January 15, 2023	January 17, 2023	\$287.89	\$287.89

We found no exceptions.

4. We inspected the Transaction Detail by Account Report to determine the Society properly credited the paid leave costs against the tax obligations and / or deferred the tax obligations to future periods. We found no exceptions.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Check Register for the year ended November 30, 2022 and 10 from the year ended November 30, 2021 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 Register 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, denied, or redacted public records requests 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 no exceptions.
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:
 - 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 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

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, 2022 and 2021 in the Hinkle system. Financial information was filed on September 6, 2022 and March 6, 2023 which was not within the allotted timeframe.

Other Procedures – Employee Recognition Gift Cards

1. We inquired with Society management and determined they did not have any written policies and procedures for providing employee recognition gift cards.
2. We inspected the following gift cards and confirmed that the activation codes were sent to an email address that was assumed to be an official member of governance email in a suspected spearfishing attempt:

Vendor	Card Type / Issuer	Date Purchased	Amount	Date Sent	Email Sent to
Kroger	Visa	October 5, 2022	\$900	October 5, 2022	office.email251@gmail.com
Kroger	Visa	October 6, 2022	800	October 6, 2022	office.email251@gmail.com
Kroger	Visa	October 6, 2022	800	October 6, 2022	office.email251@gmail.com
Kroger	Visa	October 10, 2022	500	October 10, 2022	office.email251@gmail.com

3. We inspected the remaining purchases from Kroger and thirty-six other purchases from vendors that sell gift cards including Home Depot, Kroger, Walmart, and Menards during the engagement period and determined the disbursements did not include gift cards. 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

January 9, 2024

OHIO AUDITOR OF STATE KEITH FABER



WOOD COUNTY AGRICULTURAL SOCIETY

WOOD 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 1/25/2024

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Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov