

OHIO AUDITOR OF STATE KEITH FABER

65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Attica Independent Agricultural Society
Seneca County
6579 West U.S. Highway 224
P.O. Box 433
Attica, Ohio 44807-0433

We have performed the procedures enumerated below on Attica Independent Agricultural Society, Seneca County, Ohio's (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2024 and 2023 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, 2024 and 2023 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, 2024 and 2023, 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, 2024 and November 30, 2023 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2022 beginning fund balance recorded to the November 30, 2022 balance in the prior year documentation in the prior year Agreed-Upon Procedures. We found no exceptions. We also agreed the December 1, 2023 beginning fund balance recorded to the November 30, 2023 balance. We noted a variance of \$101.
3. We agreed the 2024 and 2023 bank reconciliation as of November 30, 2024 and 2023 to the total fund cash balance reported in the General Ledger and the financial statements filed by the Society in the Hinkle System. The reconciled balance was \$358 lower than the balance filed in the Hinkle System as of November 30, 2024, and the amount agreed as of November 30, 2023.

4. We confirmed the November 30, 2024 bank account balances with the Society's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2024 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2024 bank reconciliation:
 - a. We traced three of the five debits to the subsequent December bank statement. We noted two of the debits have not cleared the bank as of the date of this report.
 - 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.

Intergovernmental Cash Receipts

We selected a total of five receipts from the Distribution Transaction Detail Report (State DTL) and the Seneca County Expense Audit Trail Report from 2024 and a total of five from 2023.

- 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.

Rental Receipts

We selected 10 rental cash receipts from the year ended November 30, 2024 and 10 rental cash receipts from the year ended November 30, 2023 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, 2024 and 10 other receipts from the year ended November 30, 2023 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 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 notes were outstanding as of November 30, 2022. These outstanding balances are included in the "Summary Debt Table - Carry Forward Balance" column in the summary chart in procedure 3.
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 2024 or 2023 or debt payment activity during 2024 or 2023. There were no new debt issuances during 2024 or 2023. We included the debt payment activity for 2024 and 2023 in the Summary Debt table below.

3. From the summary of outstanding debt for 2024 and 2023 below:
 - a. We agreed the principal and interest payments from the related debt amortization schedules to debt service fund payments reported in the General Ledger and included the total principal payments for both years in the table below. We found no exceptions.
 - b. We compared the date the debt service payments were due to the date the Society made the payments. We found no exceptions.
 - c. Based on the principal payments made, we agreed the outstanding balances to debt amortization schedule and included the outstanding balances in the summary table below. We found no exceptions.
 - d. For any outstanding debt listed in the table below, we obtained the debt agreements and confirmed the Society was in compliance with its debt covenants. The Society did not have any debt covenants that would result in modification of terms or cancellation of the debt.

Summary Debt Table					
Debt Issued	Carry Forward Balance 12/1/2022	New Issue 2023	New Issue 2024	Total Principal Payments 2023/2024	Outstanding Balance 11/30/2024
Promissory Note- Booth Building	\$152,608	\$0	\$0	\$13,717	\$138,891
Promissory Note- Operating Loan	\$1,000	\$0	\$0	\$0	\$1,000

4. We inquired of management, inspected the receipt ledger, and the prior agreed-upon procedures documentation 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 all employees from 2024 and one payroll check for all employees from 2023 from the General Ledger and:
 - a. We compared the hours and pay rate, or salary recorded in the General Ledger to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We attempted to inspect the last remittance of tax and retirement withholdings for the year ended November 30, 2024 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 2024. We noted the Society paid all employees via form 1099 for services rendered. 26 CFR 1.6041-2 requires wages paid to an employee to be reported on from W-2. Failing to report payments to employees on a from W-2 caused the Society to have no social security or income tax withholdings remittances. This matter will be referred to the Internal Revenue Service.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the General Ledger for the year ended November 30, 2024 and 10 from the year ended November 30, 2023 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.
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.

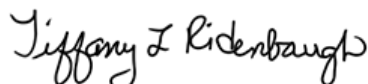
Other Compliance

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, 2024 and 2023 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

June 24, 2025

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OHIO AUDITOR OF STATE KEITH FABER



ATTICA INDEPENDENT AGRICULTURAL SOCIETY

SENECA 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 7/8/2025

65 East State 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
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