



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Lawrence County Agricultural Society
Lawrence County
P.O. Box 610
Ironton, Ohio 45638

We have performed the procedures enumerated below on the Lawrence County Agricultural Society'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 working papers. We found no exceptions. We also agreed the December 1, 2023 beginning fund balance recorded to the November 30, 2023 balance. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliation and Adjusted Bank Balances as of November 30, 2024 and 2023 to the total fund cash balances reported in the General Ledger Report and the financial statements filed by the Society in the Hinkle System. The amounts agreed.

4. We confirmed the November 30, 2024 bank account balance 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 5 reconciling debits (such as outstanding checks) from the November 30, 2024 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.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of 5 receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor's Vendor Audit Trail Report from 2024 and a total of 5 from 2023.
 - a. We compared the amount from the above named reports to the amount recorded in the General Ledger Report. The amounts agreed.
 - b. We inspected the General Ledger Report to determine these receipts were allocated to the proper account codes. We found no exceptions.
 - c. We inspected the General Ledger Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the individual amounts paid from the Ohio Department of Development during the year ending November 30, 2024 with the Ohio Department of Development. We found no exceptions.
 - a. We inspected the General Ledger Report to determine whether the receipt was allocated to the proper account code. We found no exceptions.
 - b. We inspected the General Ledger Report to determine whether the receipt was recorded in the proper year. We found no exceptions.

Admission/Grandstand Receipts

We selected 2 days of admission/grandstand cash receipts from the year ended November 30, 2024 and 2 days of admission/grandstand cash receipts from the year ended November 30, 2023 recorded in the General Ledger Report and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). The amounts agreed.

Other Receipts

We selected 10 other receipts from the year ended November 30, 2023 and:

- a. Agreed the receipt amount recorded in the General Ledger Report 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 Report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of November 30, 2022.
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, nor any debt payment activity during 2024 or 2023.

Non-Payroll Cash Disbursements

1. From the General Ledger Report, we re-footed checks recorded as disbursements for *other supplies and materials* for 2024. We found no exceptions.
2. We selected 10 disbursements from the General Ledger Report 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 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.

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 the Society management and determined that the Society did not have any completed or denied public records requests or 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 the Treasurer was the Records Custodian and is aware of the Public Records Policy; however, there was no written evidence to show she had received the policy 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 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 inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.

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

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 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.

Related Party Transactions

1. We inquired with management in order to identify any related party transactions and confirm if the required elected officials abstained from voting. We identified the following:
 - a. A board member, Art Bell, owned a concrete business which performed services for the Agricultural Society and was compensated \$6,290 in 2023 and \$2,500 in 2024.
 - b. A board member, Donnie Craft, purchased old livestock pens for \$500.
 - c. A board member, Darren Mannon, owned a pipeline business which performed services for the Agricultural Society and was compensated \$1,500 in 2024.We found no exceptions.
2. We confirmed the transactions 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.



Keith Faber
Auditor of State
Columbus, Ohio

April 30, 2025

OHIO AUDITOR OF STATE KEITH FABER



LAWRENCE COUNTY AGRICULTURAL SOCIETY

LAWRENCE 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 5/20/2025

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This report is a matter of public record and is available online at
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