

ATHENS COUNTY AGRICULTURAL SOCIETY

ATHENS COUNTY

**DECEMBER 1, 2012 TO NOVEMBER 30, 2014
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Board of Directors
Athens County Agricultural Society
P.O. Box 66
Athens, Ohio 45701-0669

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Athens County Agricultural Society, Athens County, prepared by Julian & Grube, Inc., for the period December 1, 2012 through November 30, 2014. 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 Athens County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

October 2, 2015

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Julian & Grube, Inc.
Serving Ohio Local Governments

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Athens County Agricultural Society
Athens County
P.O. Box 669
Athens, Ohio 45701-0669

We have performed the procedures enumerated below, with which the Board of Directors and the management of Athens County Agricultural Society (the "Society") and the Auditor of State agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended November 30, 2014 and 2013, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this 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.

This report only describes exceptions exceeding \$10.

Cash

1. We tested the mathematical accuracy of the November 30, 2014 and November 30, 2013 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2012 beginning fund balance recorded to the November 30, 2012 balance in the prior year audited statements. We found the December 1, 2012 beginning fund balance was higher by \$1,184 from the November 30, 2012 audited fund balance. We also agreed the December 1, 2013 beginning fund balance recorded to the November 30, 2013 balance. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2014 and 2013 fund cash balance reported in the Annual Financial Report. The amounts agreed.
4. We confirmed the November 30, 2014 bank account balances with the Society's financial institution. We found no exceptions.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2014 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, to determine the debits were dated prior to November 30. We noted no exceptions.
6. We selected the only reconciling credit from the November 30, 2014 bank reconciliation:
 - a. We were unable to trace this credit to a subsequent bank statement as it has not cleared.
 - b. We agreed the credit amounts to the Receipt Ledger. Each credit was recorded as a November receipt for the same amount recorded in the reconciliation.
7. We tested interbank account transfers occurring in November of 2014 and 2013 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2014 and 2013. We also selected all the receipts from the Athens County Auditor's Voucher Inquiry by Vendor for 2014 and 2013.

- a. We compared the amount from the above reports to the amount recorded in the Receipt Ledger. The amounts agreed.
- b. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Admission/Grandstand Receipts

We haphazardly selected one day of admission/grandstand cash receipts from the year ended November 30, 2014 and one day of admission/grandstand cash receipts from the year ended November 30, 2013 recorded in the receipts ledger and determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc).

For August 3, 2014, the amount recorded in the receipts ledger was \$4,271.

- a. The ticket sales recapitulation reported 858 tickets sold on that date.
- b. The admission price per ticket was \$5.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$4,290 for August 3, 2014, which exceeds the amount recorded by \$19.

For August 2, 2013, the amount recorded in the receipts ledger was \$2,326.

- a. The ticket sales recapitulation reported 471 tickets sold on that date.
- b. The admission price per ticket was \$5.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$2,355 for August 2, 2013, which exceeds the amount recorded by \$29.

Rental Receipts

We haphazardly selected 10 rental cash receipts from the year ended November 30, 2014 and 10 rental cash receipts from the year ended November 30, 2013 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Ledger. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of November 30, 2012.

2. We inquired of management, and scanned the receipt and expenditure records for evidence of loan or credit agreements, and bonded, note, County, or mortgage debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. All debt noted agreed to the summary we used in step 3.
3. We obtained a summary of debt service payments owed during 2013 and agreed these payments from the expenditure ledger 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 agreed the amount of debt proceeds from the debt documents to amounts recorded in the Receipt Ledger. The amounts agreed.
5. For new debt the Hocking Valley Bank issued on behalf of the Society during 2013, we inspected the debt legislation, noting the Society must use the proceeds as startup money for the fair. We scanned the expenditure ledger and noted the Society used the proceeds as gate startup change, event startup change, entertainment for grandstand, fuel for vehicles, supplies for repairs, and other startup costs.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the Payroll Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register to supporting documentation (timecard, legislatively or statutorily-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.
2. For any new employees selected in step 1 we determined whether the following information in the 2014 and 2013 Tax Files was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Retirement system participation and payroll withholding
 - d. Federal, State & Local income tax withholding authorization and withholding.
 - e. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a – e above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended November 30, 2014 to determine whether 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 2014. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes, social security, & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2015	January 14, 2015	\$297	\$297
State income taxes	January 15, 2015	January 9, 2015	\$25	\$25
Local income tax	January 31, 2015	January 13, 2015	\$21	\$21
School district income tax	February 2, 2015	January 7, 2015	\$13	\$13

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Expenditure Report for the year ended November 30, 2014 and ten from the year ended 2013 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 Expenditure 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Society's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, the Auditor of State, and others within the Society, and is not intended to be, and should not be used by anyone other than these specified parties.



Julian & Grube, Inc.
July 16, 2015



Dave Yost • Auditor of State

ATHENS COUNTY AGRICULTURAL SOCIETY

ATHENS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 15, 2015**