



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Butler County Agricultural Society  
Butler County  
1713 Fairgrove Avenue  
Hamilton, Ohio 45011

We have performed the procedures enumerated below as of November 30, 2014, which were agreed to by the addressees, related to the cash in the custody of the Treasurer's Office solely to assist you in the transition of the Treasurer. The transition is the responsibility of the present and former officeholder. The 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 those 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 bank reconciliations. We found no exceptions.
2. We agreed the totals per the bank reconciliations to the total of the November 30, 2014 fund cash balance reported in the Society's Bank Reconciliations.
3. We confirmed the November 30, 2014 bank account balances with the Society's financial institutions. We found no exceptions.
4. We traced all reconciling debits (such as outstanding checks) from the November 30, 2014 bank reconciliations to the check register, to determine the debits were dated prior to November 30. We noted no exceptions.
5. There were no deposits in transit or other outstanding credits.
6. No transfers were made between the accounts in November 2014.

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, and others within the Society, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 16, 2015



# Dave Yost • Auditor of State

**BUTLER COUNTY AGRICULTURAL SOCIETY**

**BUTLER 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  
SEPTEMBER 29, 2015**