ASHLAND COUNTY AGRICULTURAL SOCIETY

ASHLAND COUNTY, OHIO

AGREED UPON PROCEDURES

For the Years Ended November 30, 2015 & 2014

Charles E. Harris & Associates
certified public accountants & government consultants

Dave Yost • Auditor of State

Board of Directors
Ashland County Agricultural Society
2042 Claremont Avenue
Ashland, Ohio 44805

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Ashland County Agricultural Society, Ashland County, prepared by Charles E. Harris & Associates, Inc., for the period December 1, 2013 through November 30, 2015. 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 Ashland County Agricultural Society is responsible for compliance with these laws and regulations.

Dave Yost
Auditor of State

June 10, 2016

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ASHLAND COUNTY AGRICULTURAL SOCIETY
ASHLAND COUNTY
For the Years Ended November 30, 2015 and 2014

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ashland County Agricultural Society
Ashland County
2042 Claremont Avenue
Ashland, Ohio 44805

We have performed the procedures enumerated below, with which the Board of Directors and the management of Ashland 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, 2015 and 2014, 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 and Investments

1. We tested the mathematical accuracy of the November 30, 2015 and November 30, 2014 bank reconciliations. We found no exceptions.

2. We agreed the December 1, 2013 beginning fund balances recorded to the November 30, 2013 balances in the prior year audited statements. We found no exceptions. We also agreed the December 1, 2014 beginning fund balances recorded to the November 30, 2014 balances. We found no exceptions.

3. We agreed the totals per the bank reconciliations to the total of the November 30, 2015 and 2014 fund cash balance reported in the balance sheet. The amounts agreed.

4. We confirmed the November 30, 2015 bank account balances with the Society's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2015 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2015 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 all reconciling credits (such as deposits in transit) haphazardly from the November 30, 2015 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 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 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.

8. We tested investments held at November 30, 2015 and November 30, 2014 to determine that they:
    a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
    b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2015 and 2014. We also selected five receipts from the County Auditor's Check History Report from 2015 and five from 2014.

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 cash receipts and the same days' grandstand cash receipts from the year ended November 30 2015 and one day of admission cash receipts and the same days' grandstand cash receipts from the year ended November 30, 2014 recorded in the receipts ledger and determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets). The amounts agreed.

Privilege Fee Receipts

We haphazardly selected 10 privilege fee cash receipts from the year ended November 30, 2015 and 10 privilege fee cash receipts from the year ended November 30, 2014 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 or the rates agreed upon in the negotiated contract. We found no exceptions.
c. Receipt was recorded in the proper year. We found no exceptions.

Rental Receipts

We haphazardly selected 10 rental cash receipts from the year ended November 30, 2015 and 10 rental cash receipts from the year ended November 30, 2014 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 or the rates agreed upon in the negotiated contract. We found no exceptions.
c. Receipt was recorded in the proper year. We found no exceptions.

Debt

1. From the prior audit documentation, we noted the following notes outstanding as of November 30, 2013. These amounts agreed to the Society's December 1, 2013 balances on the summary we used in step 3.

Issue	Principal outstanding as of November 30, 2013:
Sutton Bank Note	$49,473
Sheffield Financial Note	$515

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 2015 or 2014 or debt payment activity during 2015 or 2014. All debt noted agreed to the summary we used in step 3.

3. We obtained a summary of debt service payments owed during 2015 and 2014 and agreed these payments from the expenditure ledger to the related debt amortization schedules. 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, scanned the receipt ledger, and scanned the prior audit report and determined that the Society had loans outstanding from a prior year as permitted by Ohio Rev. Code Section 1711.13(B). We examined the Society's computation supporting that the total net indebtedness from loans and credit did not exceed twenty-five percent of its annual revenues. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2015 and one payroll check for five employees from 2014 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.

2. We scanned the last remittance of tax and retirement withholdings for the year ended November 30, 2015 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 2015. 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)	December 31, 2015	December 2, 2015	$4,871.62	$4,871.62
State income taxes	December 15, 2015	December 1, 2015	$346.70	$346.70
Ashland City income tax	December 31, 2015	December 1, 2015	$302.22	$302.22
Hillsdale Local School District income tax	January 31, 2016	January 6, 2016	$97.09	$97.09

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expenditure Report for the year ended November 30, 2015 and ten from the year ended December 31, 2014 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, the Board of Directors, 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.

Charles E. Harris & Associates

Charles E. Harris & Associates, Inc.
April 8, 2016

Dave Yost • Auditor of State

ASHLAND COUNTY AGRICULTURAL SOCIETY

FRANKLIN 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
JUNE 23, 2016

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