



Dave Yost • Auditor of State





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

Crawford County Agricultural Society  
Crawford County  
610 Whetstone Street  
Bucyrus, Ohio 44820

We have performed the procedures enumerated below, with which the Board of Directors and the management of the Crawford County Agricultural Society, Crawford County, Ohio, (the Society) 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

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 balance recorded to the November 30, 2013 balance in the prior year audited statements. We found no exceptions. We also agreed the December 1, 2014 beginning fund balance recorded to the November 30, 2014 balance. We found no exceptions.
3. We agreed the November 30, 2014 bank reconciliation balance to the November 30, 2014 fund cash balance in the Fiscal Year 2014 Annual Report.

We noted the bank reconciliation balance at November 30, 2015 was \$381.56 higher than the November 30, 2015 balance in the Fiscal Year 2015 Annual Report.

When bank to book reconciliations are not properly completed, errors, irregularities, or misappropriation of the Society's assets could occur without knowledge of the Board. This could also lead to misstated financial statements. We recommend the Treasurer investigate all reconciling items and resolve them in a timely manner.

### **Cash (Continued)**

4. We observed the year-end bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balance to the amount 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 3 debits to the subsequent December and January bank statements. We noted 2 debits that were still outstanding as of January 31, 2016.
  - 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.

### **Intergovernmental Receipts**

1. We confirmed all of the 2015 and 2014 amounts paid from the Ohio Department of Agriculture and the Ohio State Racing Commission. We also selected all receipts from the Crawford County Auditor's Expenditure by Vendor report from 2015 and all from 2014.
  - a. We compared the amount from the above reports to the amount recorded in the Profit & Loss Detail. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper account code(s). 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, 2015 and one day of admission/grandstand cash receipts from the year ended November 30, 2014 recorded in the Profit & Loss Detail and determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc).

For July 18, 2014, the amount recorded in the Profit & Loss Detail was \$20,799.60.

- a. The ticket sales recapitulation reported 4,139 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 \$20,695 for July 18, 2014, which is less than the amount recorded by \$104.60.

For July 25, 2015, the amount recorded in the Profit & Loss Detail was \$15,889.

- a. The ticket sales recapitulation reported 3,150 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 \$15,750 for July 25, 2015, which is less than the amount recorded by \$139.

### **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 Profit & Loss Detail. 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.

### **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 Profit & Loss Detail. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We noted no exceptions for 16 out of 20 receipts tested.

The Society did not maintain sufficient documentation to verify proper rates were charged for 1 camping receipt and 3 storage receipts. The camping receipt was for multiple campsites rented by an individual; however, there was no detail maintained as to the number of campsites and type rented. The 3 storage receipts selected were made up of individual storage rentals; however, there was no documentation maintained to support the detail such as payees and individual receipt amounts.

The Society should maintain detailed supporting documentation for all rental receipts to ensure the proper Board approved rates are charged.

- 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, 2013.
2. We inquired of management, and scanned the Profit & Loss Detail 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. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

### **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 Transaction Detail and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Transaction Detail to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
2. For any new employees selected in step 1 we determined whether the following information in the employees' personnel 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.

**Payroll Cash Disbursements (Continued)**

3. 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:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	November 30, 2015	November 17, 2015	\$1,144.94	\$1,144.94
State income taxes	October 15, 2015	October 6, 2015	\$424.12	\$424.12
Local income tax	October 15, 2015	October 6, 2015	\$459.35	\$459.35

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Profit & Loss Detail for the year ended November 30, 2015 and ten from the year ended 2014 and determined whether:
- The disbursements were for a proper public purpose. We found no exceptions.
  - 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 Profit & Loss Detail and to the names and amounts on the supporting invoices. We found no exceptions.
  - 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, and others within the Society, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

Columbus, Ohio

May 12, 2016



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**CRAWFORD COUNTY AGRICULTURAL SOCIETY**

**CRAWFORD 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  
MAY 31, 2016**