

**FAIRFIELD COUNTY AGRICULTURAL SOCIETY**

**FAIRFIELD COUNTY**

**DECEMBER 1, 2013 TO NOVEMBER 30, 2015  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Directors  
Fairfield County Agricultural Society  
P.O. Box 945  
Lancaster, Ohio 43130

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Fairfield County Agricultural Society, Fairfield County, prepared by Julian & Grube, 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 Fairfield 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

May 16, 2016

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**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

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

Fairfield County Agricultural Society  
Fairfield County  
P.O. Box 945  
Lancaster, Ohio 43130

We have performed the procedures enumerated below, with which the Board of Directors and the management of Fairfield 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 General Ledger. 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. The confirmed amounts were \$1,757.10 greater than the amounts recorded on the bank reconciliation (the Society's ledger) due to unrecorded interest.
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 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 Receipts**

We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2015 and 2014. We also selected the single receipt from the Fairfield County Vendor Invoice List from 2015 and the single receipt from 2014.

- a. We compared the amount from the above reports to the amount recorded in the Deposit Detail Report. 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, 2015 and one day of admission/grandstand cash receipts from the year ended November 30, 2014 recorded in the Deposit Detail Report and determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc). 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 Deposit Detail Report. 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 Deposit Detail Report. 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.

### **Over-The-Counter Cash Receipts**

We haphazardly selected 10 over-the-counter cash receipts from the year ended November 30, 2015 and 10 over-the-counter cash receipts from the year ended 2014 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Deposit Detail Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.

- c. Receipt was posted to the proper funds, and 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 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. 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 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:

<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, social security, & Medicare	December 31, 2015	December 1, 2015	\$2,031	\$2,031
State income taxes	December 31, 2015	December 2, 2015	\$186	\$186
Local income tax	December 21, 2015	December 2, 2015	\$154	\$154
School district income tax	December 15, 2015	December 2, 2015	\$124	\$124

**Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the General Ledger for the year ended November 30, 2015 and ten from the year ended 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 General 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.

Fairfield County Agricultural Society  
Fairfield County  
Independent Accountants' Report on  
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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.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.  
April 14, 2016



# Dave Yost • Auditor of State

**FAIRFIELD COUNTY AGRICULTURAL SOCIETY**

**FAIRFIELD 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 24, 2016**