

Adams County Agricultural Society  
Adams County  
Agreed-Upon Procedures  
For the Years Ended November 30, 2016 and 2015



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# Dave Yost • Auditor of State

Board of Directors  
Adams County Agricultural Society  
P.O. Box 548  
West Union, OH 45693

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Adams County Agricultural Society, prepared by Millhuff-Stang, CPA, Inc., for the period December 1, 2014 through November 30, 2016. 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 Adams 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

June 1, 2017

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**Independent Accountant's Report on Applying Agreed-Upon Procedures**

Adams County Agricultural Society  
Adams County  
P.O. Box 548  
West Union, OH 45693

We have performed the procedures enumerated below, with which the Board of Directors and the management of the Adams 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, 2016 and 2015, 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, 2016 and November 30, 2015 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2014 beginning fund balance recorded to the November 30, 2014 balance in the prior year audited statements. We found no exceptions. We also agreed the December 1, 2015 beginning fund balance recorded to the November 30, 2015 balance. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2016 and 2015 fund cash balance reported in the general ledger. The amounts agreed.
4. We confirmed the November 30, 2016 bank account balances with the Society's financial institution. We found no exceptions. We also agreed the confirmed balances to the amount appearing on the November 30, 2016 bank reconciliations without exception.
5. We selected each reconciling debits (such as outstanding checks) haphazardly from the November 30, 2016 bank reconciliations:
  - a. We traced each debit to the subsequent December and January bank statement for the First State Bank checking account. We noted that two of the five items selected cleared the December bank statement. The remaining three items were included in the December and January bank reconciliations as outstanding items. We noted no reconciling debits for the other accounts.
  - 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 and Other Confirmable Cash Receipts

1. We selected all receipts from the Distribution Transactions Detail Report (State DTL) for 2016 and 2015. We also selected all intergovernmental receipts from the County Auditor's Vendor Audit Trail for 2016 and 2015.
  - a. We compared the amount from the above reports to the amount recorded in the deposit detail. 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 Receipts

We haphazardly selected one day of admission cash receipts from the year ended November 30 2016 and one day of admission cash receipts from the year ended November 30, 2015 recorded in the deposit detail and determined whether the receipt amount agreed to the supporting documentation. The amounts agreed.

### Privilege Fee Receipts

We haphazardly selected 10 privilege fee cash receipts from the year ended November 30, 2016 and 10 privilege fee cash receipts from the year ended November 30, 2015 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the deposit 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, 2016 and 10 rental cash receipts from the year ended November 30, 2015 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the deposit 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.

### Debt

1. From the prior audit documentation, we noted the following loans outstanding as of November 30, 2014. These amounts agreed to the Society's December 1, 2014 balances on the summary we used in step 3.

<u>Issue</u>	<u>Principal outstanding as of November 30, 2014:</u>
USDA Mortgage Loan	\$48,856
Mortgage Loan	33,499
Vogel Loan	6,596

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 2016 or 2015 or debt payment activity during 2016 or 2015. All debt noted agreed to the summary we used in step 3.

3. We obtained a summary of debt service payments owed during 2016 and 2015 and agreed these payments from the check detail to the related debt amortization schedules or payment confirmations. We also compared the date the debt service payments were due to the date the Society made the payments. We found no exceptions. We did note that \$212 the Vogel Loan balance was forgiven in 2015 and the loan was considered paid in full.

#### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the check detail for the year ended November 30, 2016 and ten from the year ended 2015 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 check detail 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.



Natalie Millhuff-Stang, CPA, CITP  
President/Owner  
Millhuff-Stang, CPA, Inc.  
Portsmouth, Ohio

April 13, 2017



# Dave Yost • Auditor of State

**ADAMS COUNTY AGRICULTURAL SOCIETY**

**ADAMS 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 13, 2017**