



Julian & Grube, Inc.

Serving Ohio Local Governments

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Auglaize County Agricultural Society
Auglaize County
1001 Fairview Drive
Wapakoneta, Ohio 45895

We have performed the procedures enumerated below, with which the Board of Directors and the management of the Auglaize County Agricultural 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 fiscal 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 Accountant's 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 balances recorded to the November 30, 2014 balances in the prior fiscal year audited statements. We found the December 1, 2014 beginning fund balance was higher than the November 30, 2014 audited balance by \$500. This was due to an outstanding check that was later voided and the system applied the increase to the beginning fund balance. We also agreed the December 1, 2015 beginning fund balances recorded to the November 30, 2015 balances. 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 for the fiscal year ended November 30, 2016. However, for the fiscal year ended November 30, 2015, the General Ledger balance was \$25 higher than the bank reconciliation. This was due to a voided check that was mistakenly carried as an outstanding check on the bank reconciliation. This was corrected by the Auglaize County Agricultural Society during 2016.
4. We confirmed the November 30, 2016 bank account balance with the Auglaize County Agricultural Society's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the November 30, 2016 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2016 bank reconciliation:



Dave Yost • Auditor of State

Board of Directors
Auglaize County Agricultural Society
1001 Fairview Drive
Wapakoneta, Ohio 45895

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Auglaize County Agricultural Society, prepared by Julian & Grube, 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 Auglaize 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 8, 2017

- a. We traced each debit to the subsequent December bank statement. We noted one debit did not clear in the subsequent months because it was voided.
- 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 selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2016 and 2015. We also selected five receipts from the County Auditor's Vendor Detail report from 2016 and five from 2015.
 - 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 code(s). We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper fiscal year. We found no exceptions.

Admission/Grandstand Receipts

We haphazardly selected one day of admission/grandstand cash receipts from the fiscal year ended November 30, 2016 and one day of admission/grandstand cash receipts from the fiscal year ended November 30, 2015 recorded in the receipts ledger and determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc). The amounts agreed for the day examined in the fiscal year ended November 30, 2016. However, for the day examined in the fiscal year ended November 30, 2015, all receipts agreed to the supporting documentation except for receipt 14721 for \$2,880, for which the support could not be located.

Rental Receipts

We haphazardly selected 10 rental cash receipts from the fiscal year ended November 30, 2016 and 10 rental cash receipts from the fiscal 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 Receipt Ledger. 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 fiscal year. We found no exceptions.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the fiscal year ended November 30, 2016 and 10 over-the-counter cash receipts from the fiscal year ended 2015 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. Receipt was posted to the proper fund, and was recorded in the proper fiscal year. We found no exceptions.

Debt

1. From the prior audit documentation, we noted the following loan outstanding as of November 30, 2014. This amount agreed to the Auglaize County Agricultural Society's December 1, 2014 balances on the summary we used in step 3.

Issue	Principal outstanding as of November 30, 2014:
First National Bank Operating Loan	\$42,462

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 expenditure ledger to the related debt amortization schedule. We also compared the date the debt service payments were due to the date the Auglaize County Agricultural 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 Auglaize County Agricultural Society had a loan or credit agreement outstanding from a prior fiscal year as permitted by Ohio Rev. Code Section 1711.13(B). We examined the Auglaize County Agricultural 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 2016 and one payroll check for five employees from 2015 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 fiscal year ended November 30, 2016 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 2016. 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)	January 31, 2017	January 5, 2017	\$2,005.44	\$2,005.44
State income taxes	January 31, 2017	January 9, 2017	\$853.18	\$853.18
Wapakoneta	February 28, 2017	January 11, 2017	\$270.57	\$270.57
New Bremen	February 28, 2017	January 11, 2017	\$22.42	\$22.42

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expenditure Report for the fiscal year ended November 30, 2016 and ten from the fiscal 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 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 Auglaize County Agricultural 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 Auglaize County Agricultural Society, and is not intended to be, and should not be used by anyone other than these specified parties.



Julian & Grube, Inc.
April 13, 2017



Dave Yost • Auditor of State

AUGLAIZE COUNTY AGRICULTURAL SOCIETY

AUGLAIZE 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 18, 2017**