



***ROSS COUNTY AGRICULTURAL SOCIETY
ROSS COUNTY***

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

**For the Years Ended
November 30, 2020 and 2019**

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS



OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Ross County Agricultural Society
PO Box 614
Chillicothe, Ohio 45601

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Ross County Agricultural Society, prepared by J.L. Uhrig and Associates, Inc., for the period December 1, 2019 through November 30, 2020. 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 Ross County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 01, 2021

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ross County Agricultural Society
Nanette Clary, Treasurer
PO Box 614
Chillicothe, Ohio 45601

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Ross County Agricultural Society, Ohio (the Society) and the Auditor of State, on the receipts, disbursements and balances recorded in the Society's cash basis accounting records for the years ended November 30, 2020 and 2019, and certain compliance requirements related to these transactions and balances, included in the information provided to us by management of the Society. The Society is responsible for receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society. 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 recalculated the November 30, 2020 and November 30, 2019 bank reconciliations.

We found no exceptions.

2. We agreed the December 1, 2018 beginning fund balances recorded to the November 30, 2018 balances in the prior year Audited Statements. We found no exceptions. We also agreed the December 1, 2019 beginning fund balances recorded to the November 30, 2019 balances.

We found no exceptions.

3. We agreed the totals per the bank reconciliations to the total of the November 30, 2020 and 2019 fund cash balances reported in the General Ledger and the financial statements filed by the Society in the Hinkle System. The amounts agreed.
4. We confirmed the November 30, 2020 bank account balances with the Society's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2020 bank reconciliation without exception.

5. We haphazardly selected five reconciling debits (such as outstanding checks) from the November 30, 2020 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 detail report, to determine the debits were dated prior to November 30. There were no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We haphazardly selected a total of five receipts from the Distribution Transaction Detail Report (DTL) and the County Auditor Audit Trail Report for 2020 and a total of five from 2019:
 - a. We compared the amount from the above-named reports to the amount recorded in the General Ledger. The amounts agreed.
 - b. We inspected the General Ledger to determine these receipts were allocated to the proper account codes. We found no exceptions.
 - c. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

Admission/Grandstand Receipts

We haphazardly selected two days of admission/grandstand cash receipts from the year ended November 30, 2019 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.) The amounts agreed.

For August 7, 2019, the amount recorded in the general ledger for August 7, 2019 was \$22,226.

- a. The ticket sales recapitulation reported 4192 tickets sold on that date.
- b. The admission price per ticket was \$5 for general admission, \$4 for senior general admission, and \$7 for grandstand general admission.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$22,226.

For August 10, 2019, the amount recorded in the general ledger for August 10, 2019 was \$51,104.

- d. The ticket sales recapitulation reported 7493 tickets sold on that date.
- e. The admission price per ticket was \$5 for general admission, \$4 for senior general admission, and \$7 for grandstand general admission.
- f. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$51,104.

*The Society did not hold a fair in 2020. Therefore, no testing was needed for 2020.

Rental Receipts

We haphazardly selected 10 rental cash receipts from the year ended November 30, 2019 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

*The Society did not hold a fair in 2020. Therefore, not testing was needed for 2020.

Other Receipts

We haphazardly selected 10 other receipts from the year ended November 30, 2019 and:

- a. Agreed the receipt amount recorded in the General Ledger to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger to determine the receipt was posted to the proper funds(s) and was recorded in the proper year. We found no exceptions.

*The Society did not hold a fair in 2020. Therefore, no testing was needed for 2020.

Debt

1. The prior audit documentation disclosed no debt outstanding as of November 30, 2018.
2. We inquired of management and inspected the receipt and expenditure records for evidence of loan or credit agreements, and bonded, note, County, or mortgage debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. We noted no new debt issuances, nor any debt payment activity during 2020 or 2019.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2020 and one payroll check for five employees from 2019 from the Payment Register and:
 - a. We compared the hours and pay rate, or salary amount in the Payment Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.

- b. We recomputed gross and net pay and agreed it to the amount recorded in the Payment Register. We found no exceptions.
 - i. We inspected the employees' personnel files for the Federal and State withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.

We found no exceptions.

- 2. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2020 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2020. We observed the following:

Withholding	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in a pension system)	December 31, 2020	December 11, 2020	\$740.50	\$740.50
State income taxes	December 15, 2020	December 15, 2020	\$62.46	\$62.46

Non-Payroll Cash Disbursements

- 1. From the Check Detail, we re-footed checks recorded as disbursements for equipment and grounds maintenance for 2020. We found no exceptions.
- 2. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended November 30, 2020 and ten from the year ended November 30, 2019 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 Detail Report 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.

Sunshine Law Compliance

1. We obtained and inspected the Society's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code Sections 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected the only public records request from the engagement period and inspected the request to determine the following:
 - a. The Society was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code Section 149.43(B)(1). We found no exceptions.

Date Request Received	Date Request Fulfilled	Policy Response Time (in Business days)	Actual Response Time (in Business days)
June 18, 2020	June 19, 2020	Mutually agreed time frame based on request	1 day

- b. The Society did not have any denied public records requests during the engagement period.
 - c. The Society did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Society had a records retention policy, and observed that it was readily available to the public as required by Ohio Rev. Code Section 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code Section 149.43(E)(2). We found no exceptions.
5. We inspected the Society's policy manual and determined the public records policy was included. We found no exceptions.
6. We inquired whether the Society's poster describing their Public Records Policy was displayed conspicuously in all branches of the Society. We found no exceptions.
7. We inquired with Society management and determined that the Society did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Society management and determined that the Society did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code Sections 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the Society notified the general public and news media of when and where meetings during the engagement period are to be held as required by Ohio Rev. Code Section 121.22(F). We found no exceptions.

10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code Section 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.

We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code Section 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires Society's to file their financial information in the Hinkle System within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Society filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended November 30, 2020 and 2019 in the Hinkle System. There were no exceptions.
2. For all credit card accounts we obtained:
 - Copies of existing internal control policies,
 - A list of authorized users, and
 - A list of all credit card account transactions.
 - a. We inspected the established policy obtained above and determined it is:
 - i. In compliance with the HB 312 statutory requirements, and
 - ii. Implemented by the entity.

We found no exceptions.
 - b. We haphazardly selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - i. Use was by an authorized user within the guidelines established in the policy, and
 - ii. Each transaction was supported with original invoices and for a proper public purpose.

We found no exceptions.

- c. We haphazardly selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - i. No unpaid beginning balance was carried forward to the current billing cycle,
 - ii. Ending statement balance was paid in full, and
 - iii. Statement contained no interest or late fees.We found no exceptions.

Coronavirus Relief Fund

1. We inquired of management and those charged with governance and documented how the Society decided to spend their CRF allocations and how the Society evaluate and documented their compliance with the CARES Act three-prong test. We then selected all payroll, non-payroll, and subgrant/subloan transactions and determined the Society:
 - a. Spent the CRF money (including additional distributions or redistributions in accordance with use of funds requirements and
 - b. Maintained appropriate supporting documentation.We found no exceptions.
2. We inquired with management and inspected the General Ledger to determine the local government did not have an unencumbered balance of money to pay back to the county treasurer. We found no exceptions.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Society's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Society receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended November 30, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.
Chillicothe, Ohio
May 7, 2021

OHIO AUDITOR OF STATE KEITH FABER



ROSS COUNTY AGRICULTURAL SOCIETY

ROSS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 6/15/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov