

WAYNE COUNTY AGRICULTURAL SOCIETY

WAYNE COUNTY

Agreed Upon Procedures

For the Years Ended November 30, 2020 and 2019





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Board of Trustees
Wayne County Agricultural Society
P.O. Box 3
Wooster, OH 44691

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Wayne County Agricultural Society, prepared by Charles E. Harris & Associates, Inc., for the period December 1, 2018 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 Wayne 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

August 09, 2021

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Wayne County Agricultural Society
Wayne County
For the Years Ended November 30, 2020 and 2019

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Wayne County Agricultural Society
Wayne County
P.O. Box 3
Wooster, OH 44691

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Wayne County Agricultural Society (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 those transactions and balances, included in the information provided to us by the management of the Society. The Society is responsible for the 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 documentation in the prior year Agreed-Upon Procedures working papers. 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 balance reported in the Trial Balance Report and the financial statements filed by the Society in the Hinkle System. For 2019, the Bank Reconciliation Reports showed \$777,683, while the Trial Balance Report showed \$775,813, a difference of \$1,870. In addition, for 2019 the financial statements filed in the Hinkle System showed \$779,555, differing from the Trial Balance Report by \$3,742.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the observed balances to the amounts appearing in the November 30, 2020 bank reconciliation without exception.
5. We 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 that one of the five transactions selected has not cleared as of the date of the latest available bank statement.
 - b. We traced the amounts and dates to the check register and determined the debits were dated prior to November 30. There were no exceptions.
6. We traced interbank account transfers occurring in November of 2020 and 2019 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.

7. We inspected investments held at November 30, 2020 and November 30, 2019 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. There were no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of five receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor's DTL from 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 Report. The amounts agreed.
 - b. We inspected the General Ledger Report to determine these receipts were allocated to the proper account codes. We found no exceptions.
 - c. We inspected the General Ledger Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Admission Receipts

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

For September 8, 2019, the amount recorded in the receipts ledger for September 8, 2019 was \$82,595.

- a. The ticket sales recapitulation reported 20,618 tickets sold on that date.
- b. The admission price per ticket was \$4.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$82,472 for September 8, 2019, which is less than the amount recorded by \$123.

For September 10, 2019, the amount recorded in the receipts ledger for September 10, 2019 was \$51,087.

- a. The ticket sales recapitulation reported 12,758 tickets sold on that date.
- b. The admission price per ticket was \$4.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$51,032 for September 10, 2019, which is less than the amount recorded by \$55.

Admission receipts in 2020 did not exceed 10% of all funds' receipts therefore the procedure was omitted for the year ending November 30, 2020.

Grandstand Receipts

We haphazardly selected one receipt batch of grandstand cash receipts from the year ended November 30, 2019 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (bank deposit slip/transaction detail report from online vendor, etc.). The amounts agreed.

Grandstand receipts in 2020 did not exceed 10% of all funds' receipts therefore the procedure was omitted for the year ending November 30, 2020.

Rental Receipts

We selected 10 rental cash receipts from the year ended November 30, 2020 and:

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

Rental receipts in 2019 did not exceed 10% of all funds' receipts therefore the procedure was omitted for the year ending November 30, 2019.

Other Receipts

We selected 10 other receipts from the year ended November 30, 2020 and 10 other receipts from the year ended November 30, 2019 and:

- a. Agreed the receipt amount recorded in the General Ledger Report 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 Report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures 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. There were no new debt issuances, nor any debt payment activity during 2020 or 2019.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2020 and one payroll check for five employees from 2019 from the General Ledger Report and:
 - a. We compared the hours and pay rate, or salary recorded in the General Ledger Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.

We noted that for two of the employees tested, the Society did not maintain copies of withholding forms.

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 that 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 (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	December 31, 2020	December 15, 2020	\$2,054.52	\$2,054.52
State income taxes	December 15, 2020	December 15, 2020	\$312.00	\$312.00
City of Wooster income tax	December 31, 2020	December 10, 2020	\$128.58	\$128.58
Norwayne Local School District income tax	December 15, 2020	December 15, 2020	\$31.28	\$31.28
Triway Local School District income tax	December 15, 2020	December 15, 2020	\$62.66	\$62.66

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the General Ledger Report for the year ended November 30, 2020 and 10 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 Report and to the names and amounts on the supporting invoices. Two transactions for transfers to the Friends of the Fair did not have an invoice. We inspected a board resolution or a report from the Finance Committee recommending the transfer. 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 inquired with Society management and determined that the Society did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We selected all public records requests from the engagement period and inspected each request to determine the following:
 - a. The Society was compliant and responded to the request as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
 - 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 with Society management and determined that the Society did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).

6. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Society as required by Ohio Rev. Code § 149.43(E)(2).
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 §§ 149.43(E)(1) and 109.43(B).
9. We inquired with Society management and determined the Society notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 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 § 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 § 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 Societies 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 Entity 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. Financial information was filed on February 3, 2021 which was not within the allotted timeframe.
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 selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - i. Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.

- b. We 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.

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's 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.



Charles E. Harris and Associates, Inc.

June 15, 2021

OHIO AUDITOR OF STATE KEITH FABER



WAYNE COUNTY AGRICULTURAL SOCIETY

WAYNE 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 8/19/2021

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