



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Gallia County Agricultural Society  
Gallia County  
PO Box 931  
Gallipolis, Ohio 45631

We have performed the procedures enumerated below on the Gallia County Agricultural Society's, Gallia County, Ohio (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2022 and 2021 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, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society.

The Board Members and the management of the Society have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing 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, 2022 and 2021, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash and Investments

1. We recalculated the November 30, 2022 and November 30, 2021 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2020 beginning fund balance to the November 30, 2020 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the December 1, 2021 beginning fund balance to the November 30, 2021 balances. We found no exceptions.

### **Cash and Investments (Continued)**

3. We agreed the 2022 and 2021 bank reconciliation adjusted book and adjusted bank balances as of November 30, 2022 and 2021 to the total fund cash balances reported in the Reconciliation Summary Reports and the financial statements filed by the Society in the Hinkle System. The reconciled amounts agreed to the Reconciliation Summary Reports both years. However, the bank reconciliations reported fund balance of \$466,938 at November 30, 2021 while the Hinkle System reported a fund balance of \$466,905, for a variance of \$33. The bank reconciliation reported a fund balance of \$1,500,591 at November 30, 2022 but the Hinkle System reported a fund balance of \$1,499,908, for a variance of \$683.
4. We confirmed the November 30, 2022 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, 2022 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2022 bank reconciliation:
  - a. We traced each debit to the subsequent December and January bank statements. We found two of the checks selected for testing had not cleared the bank as of January 31, 2023.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to November 30. We found no exceptions.
6. We traced interbank account transfers occurring in November of 2022 and 2021 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, 2022 and November 30, 2021 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code §§ 135.13 or 135.14. We found no exceptions.

### **Intergovernmental and Other Confirmable Cash Receipts**

We selected a total of five receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor's Detail Expense Transactions Report from 2022 and a total of five from 2021.

- a. We compared the amount from the above named reports to the amount recorded in the Revenue Ledger. The amounts agreed.
- b. We inspected the Revenue Ledger to determine these receipts were allocated to the proper account codes. We found no exceptions.
- c. We inspected the Revenue Ledger 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, 2022 and two days of admission cash receipts from the year ended November 30, 2021 recorded in the Revenue Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). The amounts did not agree for the days we selected as follows:

### **Admission Receipts (Continued)**

For August 2, 2021, the amount recorded in the Revenue Ledger for August 2, 2021 was \$4,260.

- a. The ticket sales recapitulation reported 417 tickets sold on that date.
- b. The admission price per ticket was \$10.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$4,170 for August 2, 2021, which exceeds the amount recorded by \$90.

For August 5, 2021, the amount recorded in the Revenue Ledger for August 5, 2021 was \$7,941.

- a. The ticket sales recapitulation reported 788 tickets sold on that date.
- b. The admission price per ticket was \$10.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$7,880 for August 5, 2021, which exceeds the amount recorded by \$61.

For August 3, 2022, the amount recorded in the Revenue Ledger for August 3, 2022 was \$10,591.

- a. The ticket sales recapitulation reported 1044 tickets sold on that date.
- b. The admission price per ticket was \$10.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$10,440 for August 3, 2022, which exceeds the amount recorded by \$151.

For August 6, 2022, the amount recorded in the Revenue Ledger for August 6, 2022 was \$510.

- a. The ticket sales recapitulation reported 788 tickets sold on that date.
- b. The admission price per ticket was \$10.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$440 for August 6, 2022, which exceeds the amount recorded by \$70.

### **Privilege Fee Receipts**

We selected 10 privilege fee cash receipts from the year ended November 30, 2022 and 10 privilege fee cash receipts from the year ended November 30, 2021 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Revenue Ledger. The amounts agreed for all but one receipt in 2022 for which adequate records were not maintained to support the amount recorded in the Revenue Ledger.
- b. Agreed the rate charged with rates in force during the period. We found one receipt in 2022 had no supporting documentation to determine if the correct rate was charged, one receipt in 2022 showed an amount of \$50 overcharged and one receipt in 2022 showed an amount of \$50 undercharged.
- c. Inspected the Revenue Ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

### **Rental Receipts**

We selected 10 rental cash receipts from the year ended November 30, 2022 and 10 rental cash receipts from the year ended November 30, 2021 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Revenue Ledger. We noted multiple duplicate receipts were recorded in one Revenue Ledger entry. For 2021, we found 2 errors where the footed total of the duplicate receipts making up the Revenue Ledger entry were \$23 and \$96 less than the Revenue Ledger entry. For 2022, we found 2 errors where the footed total of the duplicate receipts making up the Revenue Ledger entry were \$5 less and \$21 more than the Revenue Ledger entry, one error where the Revenue Ledger entry was only half supported by duplicate receipts, and one error where we could not read the duplicate receipt amount to determine if it agreed to the Revenue Ledger.

### Rental Receipts (Continued)

- b. Agreed the rate charged with rates in force during the period. We found the Society did not keep adequate records of the fees charged for campground and parking rentals for five receipts in 2021 and eight receipts in 2022 so we were unable to determine if correct rates were charged for these receipts. For 2021, the five receipts did not appear to follow the fee schedule based on support provided. For 2022, three receipts did not appear to follow the fee schedule based on support provided, four receipts did not adequately document what the charges were for and one was illegible so we could not read what the charge was for.
- c. Inspected the Revenue Ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

### Other Receipts

We selected 10 other receipts from the year ended November 30, 2021 and:

- a. Agreed the receipt amount recorded in the Revenue Ledger to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period, where applicable. We found no exceptions.
- c. Inspected the Revenue Ledger 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, 2020.
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 2022 or 2021 or debt payment activity during 2022 or 2021. There were no new debt issuances, nor any debt payment activity during 2022 or 2021.

### Payroll Cash Disbursements

1. We selected one payroll check for both employees from 2022 and one payroll check for four employees from 2021 from the Expense Ledger and:
  - a. We compared the hours and pay rate, or salary recorded in the Expense Ledger to supporting documentation (timecard and legislatively rate or salary).  
We found no exceptions.
2. We selected the new employee from 2022 and:
  - a. We inspected the personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in a above to the Payroll Check data.  
We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2022 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 2022. We observed the following:

**Payroll Cash Disbursements (Continued)**

<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 & Medicare (and social security, for employees not enrolled in pension system)	December 31, 2022	December 15, 2022	\$163	\$163
State income taxes	January 31, 2023	January 27, 2023	\$11	\$11

We found no exceptions.

**Non-Payroll Cash Disbursements**

We selected 10 disbursements from the Expense Ledger for the year ended November 30, 2022 and 10 from the year ended November 30, 2021 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 Expense 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.

**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 inquired with Society management and determined that the Society did not have any public records requests 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.

### **Sunshine Law Compliance (Continued)**

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 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 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 § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

### **Other Compliance**

Ohio Rev. Code § 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, 2022 and 2021 in the Hinkle system. We found no exceptions.

We were engaged by the Society to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review engagement, 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.



We are required to be independent of the Society and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

December 11, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**GALLIA COUNTY AGRICULTURAL SOCIETY**

**GALLIA 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 12/26/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)