

Noble County Agricultural Society  
Noble County  
Agreed-Upon Procedures  
For the Years Ended November 30, 2021 and 2020



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Columbus, Ohio 43215  
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800-282-0370

Board of Directors  
Noble County Agricultural Society  
10972 Cain Road  
Caldwell, Ohio 43724

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Noble County Agricultural Society, prepared by Millhuff-Stang, CPA, Inc., for the period December 1, 2019 through November 30, 2021. 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 Noble County Agricultural Society is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

**July 12, 2024**

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Noble County Agricultural Society  
Noble County  
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**Independent Accountant's Report on Applying Agreed-Upon Procedures**

Noble County Agricultural Society  
Noble County  
10972 Cain Road  
Caldwell, Ohio 43724

We have performed the procedures enumerated below on the Noble County Agricultural Society's (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2021 and 2020 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, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society.

The Board of Directors 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, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. 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, 2021 and November 30, 2020 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2019 beginning fund balances recorded to the November 30, 2019 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, 2020 beginning fund balances recorded to the November 30, 2020 balances. We found no exceptions.
3. We agreed the 2021 and 2020 bank reconciliation as of November 30, 2021 and 2020 to the fund cash balance reported in the General Ledger and the financial statements filed by the Society in the Hinkle System. We found the following exceptions: see Exhibit 1 listed below:

**Exhibit 1: Variance Table**

<b>2020</b>				
Reconciliation Balance	General Ledger Balance	Reconciliation to General Ledger Variance	Hinkle Amount	Reconciliation to Hinkle Variance
\$185,590	\$186,153	(\$563)	\$184,656	\$934

<b>2021</b>				
Reconciliation Balance	General Ledger Balance	Reconciliation to General Ledger Variance	Hinkle Amount	Reconciliation to Hinkle Variance
\$629,781	\$549,947	\$79,834	\$682,972	(\$53,191)

At November 30, 2021, we noted that two of the Society's certificates of deposit totaling \$76,527 were not recorded in the General Ledger, resulting in a remaining variance of \$3,307 bank over book balance. A revised unaudited report was also provided by the Society that resulted in a "reconciliation to Hinkle variance" of (\$553).

4. We confirmed the November 30, 2021, bank account balances with the Society's financial institutions or with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2021 bank reconciliations. The Peoples Bank General Fund reconciliation showed a bank balance at November 30, 2021 of \$241,094, whereas the confirmed bank balance was \$140,270. The confirmed bank balances were used in the calculation above in Exhibit 1. There were no other exceptions.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2021, bank reconciliation:
  - a. We were only able to trace three of the five items selected to the subsequent December and January bank statements. We also identified 35 other checks totaling \$105,720 shown as outstanding on the reconciliation by the client that had cleared prior to November 30. This reduced the outstanding check total to \$796 which was the amount used in the calculation above in Exhibit 1.
  - 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 selected five reconciling credits (such as deposits in transit) from the November 30, 2021, bank reconciliation.
  - a. We traced one credit to the subsequent December bank statement. We also identified 32 other credits totaling \$485,987 shown as deposits in transit on the reconciliation by the client that had cleared prior to November 30. This reduced the deposits in transit to one deposit of \$322 which was the amount used in the calculation above in Exhibit 1.
  - b. We agreed the credit amount to the general ledger and determined it was dated prior to November 30. We found no exceptions.



7. We inspected investments held at November 30, 2021 and November 30, 2020 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 Sections 135.13 or 135.14. We found no exceptions.

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

1. We selected all receipts from the Distribution Transaction Detail Report (State DTL) and the Noble County Auditor's Cross Reference Report by Vendor Number from 2021 and all from 2020.
  - 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.
2. We confirmed the amounts paid from the Ohio Harness Horsemen's Association during the years ending November 30, 2021 and 2020 to correspondence sent to the Society by the Ohio Harness Horsemen's Association. We found no exceptions.
  - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper account code. We found no exceptions.
  - b. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

#### **Admission/Grandstand Receipts**

We selected two days of admission/grandstand cash receipts from the year ended November 30, 2021 and two days of admission/grandstand cash receipts from the year ended November 30, 2020 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). We noted the following exceptions:

For July 2, 2021, the amount recorded in the General Ledger for July 2, 2021 was \$14,630.

- a. The ticket sales recapitulation reported 1461 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 \$14,610 for July 2, 2021, which was less than the amount recorded by \$20.

For June 4, 2021, the amount recorded in the General Ledger for June 4, 2021 was \$6,270.

- a. The ticket sales recapitulation reported 561 adult and 144 child tickets sold on that date.
- b. The admission price per ticket was \$10 per adult and \$5 per child.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$6,330 for June 4, 2021 which exceeds the amount recorded by \$60.

### **Rental Receipts**

We selected 10 rental cash receipts from the year ended November 30, 2020, recorded in the Duplicate Cash Receipt 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 five exceptions where the approved rate in force could not be provided. No other exceptions were noted.
- c. Inspected the General 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 10 other receipts from the year ended November 30, 2020 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 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, 2019.
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 2021 or 2020 or debt payment activity during 2021 or 2020. There were no new debt issuances, nor any debt payment activity during 2021 or 2020.

### **Payroll Cash Disbursements**

1. We selected one payroll check for each employee from 2021 and one payroll check for each employee from 2020 from the Payroll Ledger and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Ledger 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 found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2021 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 2021. We observed the following:

<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)	January 31, 2022	January 28, 2022	\$265.50	\$265.50
State income taxes	January 31, 2022	January 31, 2022	8.94	8.94

We found no exceptions.

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the General Ledger for the year ended November 30, 2021 and 10 from the year ended November 30, 2020 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 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 §§ 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 inquired with the Society management and determined that the Society did not have any completed public records requests during the engagement period. The Society did not have any denied public records requests during the engagement period. 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 inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Revised Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Society's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Society's poster describing their Public Records Policy was displayed conspicuously in all branches of the Society as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.

7. We inquired with the 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 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 Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We noted two exceptions where no purpose was given for going into executive session. We found no other exceptions.

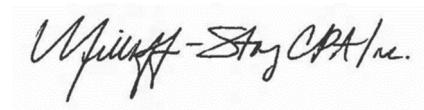
#### **Other Compliance**

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 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. Financial information was filed on May 25, 2022 for the November 30, 2021 financial statements, which was not within the allotted timeframe.

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.

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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, appearing to read "Millhuff-Stang CPA, Inc.", is written over a light gray rectangular background.

Millhuff-Stang, CPA, Inc.  
Wheelersburg, Ohio

June 21, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**NOBLE COUNTY AGRICULTURAL SOCIETY**

**NOBLE 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 7/25/2024**

65 East State 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)