



**OTTAWA COUNTY AGRICULTURAL SOCIETY  
OTTAWA COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED NOVEMBER 30, 2023-2022**



# OHIO AUDITOR OF STATE KEITH FABER



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

Ottawa County Agricultural Society  
Ottawa County  
7870 West State Route 163  
Oak Harbor, Ohio 43449-0028

We have performed the procedures enumerated below on Ottawa County Agricultural Society, Ottawa County, Ohio's (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2023 and 2022 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, 2023 and 2022 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, 2023 and 2022, 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

1. We recalculated the November 30, 2023 and November 30, 2022 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2021 beginning fund balance recorded to the November 30, 2021 balance in the prior year draft report filed in the Hinkle system. We found no exceptions. We also agreed the December 1, 2022 beginning fund balance for each fund recorded to the November 30, 2022 balance. We found no exceptions.
3. We agreed the 2023 and 2022 bank reconciliation Register Balance as of November 30, 2023 and 2022 to the total fund cash balance reported in the Balance Sheet reports and the financial statements filed by the Society in the Hinkle System. The reconciled balance was \$2,190 (or 0.78 percent) lower than the balance filed in the Hinkle system as of November 30, 2023, and \$3,529 (or 1.13 percent) lower than the balance in the Hinkle system as of November 30, 2022.

4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the November 30, 2023 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2023 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 register and determined the debits were dated prior to November 30. We found no exceptions.

### **Intergovernmental Receipts**

We selected all three receipts from the Distribution Transaction Detail Report (State DTL) and the Ottawa County Auditor's Detail Expense Listing from 2023 and all four from 2022.

- 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 two receipts in 2022 totaling \$75,000 were incorrectly accounted for in account code 3120-11 rather than 3110-11.
- 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 selected two days of admission/grandstand cash receipts from the year ended November 30, 2023 and two days of admission/grandstand cash receipts from the year ended November 30, 2022 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). The amounts agreed.

### **Rental Receipts**

We selected ten rental cash receipts from the year ended November 30, 2023 and ten rental cash receipts from the year ended November 30, 2022 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.

### **Sustaining and Entry (Purse) Receipts and Disbursements**

We obtained copies of race schedules approved by the Board of Directors. We selected one race day from the year ended November 30, 2023 and one race day from the year ended November 30, 2022 and performed the following procedures:

- a. Traced authorized race dates to the cash receipt ledger postings and determined whether there are purse receipt postings for each authorized race day. The cash receipts ledger reported wagering receipts for the authorized dates.
- b. Traced authorized race dates to the cash disbursement ledger postings and determined whether there were purse disbursement postings for each authorized race day. The cash disbursements ledger reported wagering disbursements for the authorized dates.

**Other Receipts**

We selected ten other receipts from the year ended November 30, 2023 and ten other receipts from the year ended November 30, 2022 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 audit documentation disclosed no debt outstanding as of November 30, 2021.
- 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 2023 or 2022 or debt payment activity during 2023 or 2022. There were no new debt issuances, nor any debt payment activity during 2023 or 2022.

**Payroll Cash Disbursements**

- 1. We selected one payroll check for both employees from 2023 from the General Ledger Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Treasurer's manual payroll calculations to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the General Ledger Report. We found no exceptions.
- 2. We selected both new employees from 2023 and:
  - a. We inspected the employees' personnel files for the Retirement system, Federal, State and Local income tax withholding authorization.
  - b. We agreed the items in a above to the Treasurer's manual payroll information sheet. We found no exceptions.
- 3. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2023 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 2023. 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 and Medicare (and social security, for employees not enrolled in pension system)	October 31, 2023	October 30, 2023	\$185.00	\$185.00
State income taxes	January 31, 2024	January 29, 2024	98.70	98.70

We found no exceptions.

### **Non-Payroll Cash Disbursements**

We selected ten disbursements from the General Ledger Report for the year ended November 30, 2023 and ten from the year ended November 30, 2022 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 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. 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 completed, denied, or redacted public records requests during the engagement period.
3. We inquired whether the Society had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period and 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 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:
- Prepared – a file is created following the date of the meeting
  - Filed – placed with similar documents in an organized manner
  - Maintained - retained, at a minimum, for the engagement period
  - 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:
- Executive sessions were only held at regular or special meetings.
  - 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).
  - 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 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 year ended November 30, 2022 in the Hinkle system. Financial information for the year ended November 30, 2023 was filed on January 30, 2024 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.

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.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 3, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**OTTAWA COUNTY AGRICULTURAL SOCIETY**

**OTTAWA 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 7/18/2024**

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