



OHIO AUDITOR OF STATE
KEITH FABER



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65 East State 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, 2024 and 2023 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, 2024 and 2023 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, 2024 and 2023, 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, 2024 and November 30, 2023 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2022 beginning fund balance to the November 30, 2022 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, 2023 beginning fund balance to the November 30, 2023 balances. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliation as of November 30, 2024 and 2023 to the total fund cash balance reported in the Reconciliation Summary Reports and the financial statements filed by the Society in the Hinkle System. The amounts agreed.

Cash and Investments (Continued)

4. We confirmed the November 30, 2024 bank account balances with the Society's financial institution. We found no exceptions.
5. We selected 5 reconciling debits (such as outstanding checks) from the November 30, 2024 bank reconciliation:
 - a. We traced each debit to the subsequent December and January bank statements. We found that one of the five checks tested had not cleared the bank as of January 2025. This check was marked cleared in the Quickbooks system in January 2025 because the Society could not void a prior period check. The Society recorded an offsetting journal entry to Deposits in order to continue to reconcile when marking the check cleared instead of void.
 - 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 2024 and 2023 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, 2024 and November 30, 2023 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 5 receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor's Detail Expense Transactions Report from 2024 and a total of 5 from 2023.

- a. We compared the amount from the above-named reports to the amount recorded in the Receipt Transaction Detail Report. The amounts agreed.
- b. We inspected the Receipt Transaction Detail Report to determine these receipts were allocated to the proper account codes. We found no exceptions.
- c. We inspected the Receipt Transaction Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Admission Receipts

We selected 2 days of admission cash receipts from the year ended November 30, 2024 and 2 days of admission cash receipts from the year ended November 30, 2023 recorded in the Receipt Transaction Detail Report and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). The amounts agreed for the days we selected from 2023.

For July 31, 2024, the amount recorded in the receipt ledger for Gate 2 for July 31, 2024 was \$6,920.

- a. The ticket sales recapitulation reported 690 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 \$6,900 for July 31, 2024, which is less the amount recorded by \$20.

Admission Receipts (Continued)

For August 1, 2024, the amount recorded in the receipt ledger for Gate 3 for August 1, 2024 was \$11,010.

- a. The ticket sales recapitulation reported 1099 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 \$10,990 for July 31, 2024, which is less the amount recorded by \$20.

Privilege Fee Receipts

We selected 10 privilege fee cash receipts from the year ended November 30, 2024 and 10 privilege fee cash receipts from the year ended November 30, 2023 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Transaction Detail Report. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Transaction Detail Report 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, 2024 and 10 rental cash receipts from the year ended November 30, 2023 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Transaction Detail Report. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found one rental receipt chosen for testing in 2023 did not have supporting documentation. Therefore, we could not be determined if the correct rate was charged.
- c. Inspected the Receipt Transaction Detail Report 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, 2024 and 10 other receipts from the year ended November 30, 2023 and:

- a. Agreed the receipt amount recorded in the Receipt Transaction Detail Report to supporting documentation. The amounts agreed to supporting documentation for all receipts in 2023. We noted there was no supporting documentation for one receipt selected for testing in 2024.
- b. Inspected the Receipt Transaction Detail 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, 2022.
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 2024 or 2023 or debt payment activity during 2024 or 2023. We included the newly issued debt for 2024 in the Summary Debt table below.

Debt (Continued)

3. From the summary of outstanding debt for 2024 below:
 - a. We agreed the principal and interest payments from the Ohio Valley Bank Payment Breakdown Report to payments reported in the QuickBooks Transaction Report and included the total principal payments for both years in the table below. We found the principal and interest payments were recorded as a reduction to a liability account and were not recorded as cash-basis disbursements.
 - b. We compared the date the debt service payments were due to the date the Society made the payments. We found no exceptions.
 - c. Based on the principal payments made, we agreed the outstanding balance to the Ohio Valley Bank Payment Breakdown Report and included the outstanding balance in the summary table below, including loan/credit agreements permitted by Ohio Rev. Code § 1711.13. We found no exceptions.
 - d. For any outstanding debt listed in the table below, we obtained the debt agreements and confirmed the Society was in compliance with its debt covenants. The Society did not have any debt covenants that would result in modification of terms or cancellation of the debt.

Summary Debt Table					
Debt Issued	Carry Forward Balance 12/1/2022	New Issue 2023	New Issue 2024	Total Principal Payments 2024	Outstanding Balance 11/30/2024
Ohio Valley Bank Loan	\$0	\$0	\$60,000	\$52,414	\$7,586

4. For any new debt identified in procedure 2 and added to the table in procedures 3, we agreed the amount of debt proceeds received for 2024 from the Ohio Valley Bank Payment Breakdown Report to amounts recorded in the QuickBooks Transaction Report. We found the Line of credit proceeds were recorded as a liability in the QuickBooks system and were not recorded as cash-basis receipts.
5. For new debt issued during 2024, we inspected the debt agreement, and the Society must use the proceeds for general operating expenses. We inspected the expenditure ledger and observed the Society used the proceeds for general operating expenses. We found no exceptions.
6. We inquired of management, inspected the QuickBooks Transaction Report, and the prior agreed-upon procedures documentation to determine whether the Society had a loan or credit agreement outstanding from a prior year or obtained a loan or credit line in 2023 or 2024 as permitted by Ohio Rev. Code §1711.13(B). We noted the Society obtained a line-of-credit during 2024, however the Society did not perform a computation supporting that the total annual payments for debt obligations from loans and credit did not exceed twenty-five percent of its prior three year average of annual revenues, therefore we were unable to perform a recalculation of the computation.

Payroll Cash Disbursements

1. We selected 1 payroll check for both employees from 2024 and 1 payroll check for both employees from 2023 from the Expenditure Transaction Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Expenditure Transaction Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We confirmed the payment was posted to the proper year. We found no exceptions.

Payroll Cash Disbursements (Continued)

2. We selected the new employees and from 2023 and:
 - a. We inspected the employees' personnel files for the Retirement system, Federal, and State income tax withholding authorization.
 - b. We agreed the items in a above to the check detail for the check tested in step 1.
We found no exceptions
3. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2024 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 monthly withholding period of fiscal year 2024. 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, 2024	December 13, 2024	\$159	\$159
State income taxes	January 31, 2025	January 16, 2025	\$11	\$11

We found no exceptions.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Expenditure Transaction Detail Report for the year ended November 30, 2024 and 10 from the year ended November 30, 2023 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 Expenditure Transaction 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 §§ 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 § 149.43(B)(1). We were unable to determine if the Society responded to the request in accordance with their adopted policy, as their Public Records Policy was not adopted until February 2024, which is after the records request date. Additionally, the Society also did not have documentation of when initial request was made, therefore the response time could not be tested. See the table below.

Sunshine Law Compliance (Continued)

Date Request Received	Date Request Fulfilled	Policy Response Time (in Business days)	Actual Response Time (in Business days)
Unknown	June 21, 2023	10	Unknown

- 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 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 inspected evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inquired with Society management and determined that the Society did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
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 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 § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.
We noted the January 18, 2023 meeting included an executive session, however the minutes did not state a purpose for the executive session.

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 years ended November 30, 2024 and 2023 in the Hinkle system. We found no exceptions.

Related Party Transactions

1. We inquired with management in order to identify any related party transactions and confirm if the required elected officials abstained from voting. We identified the following:
A voting member of the Board has ownership/interest in the Ohio Valley and Gallipolis Piggly Wiggly grocery stores located in Spring Valley (near fairgrounds) and in the City of Gallipolis. Purchases were made from the Ohio Valley Piggly Wiggly store in August 2023 and August 2024 and from the Gallipolis Piggly Wiggly store in October 2023. We noted per review of the minutes that the board member did not abstain from voting for the approval of the monthly bills for October 2023 that included the \$111 Piggly Wiggly purchase.
2. We confirmed the transactions per the QuickBooks Transaction Report to the cash register receipts from the Piggly Wiggly stores as payment is made at time of purchase. We found no exceptions.
3. We obtained supporting evidence for the Related Party Transactions identified in procedure 1. 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.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 7, 2025

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 7/22/2025

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
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