



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

MARION COUNTY AGRICULTURAL SOCIETY
MARION COUNTY

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED NOVEMBER 30, 2024 AND 2023

MARION COUNTY AGRICULTURAL SOCIETY
Marion County
For the Years Ended November 30, 2024 and 2023
Table of Contents

| <u>TITLE</u> | <u>PAGE</u> |
|---|-------------|
| Independent Accountant's Report on Applying Agreed-Upon Procedures..... | 1 |

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Board Members
Marion County Agricultural Society
220 E. Fairground Street
Marion, Ohio 43302

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Marion County Agricultural Society, prepared by BHM CPA Group, Inc., for the period December 1, 2022 through November 30, 2024. 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 Marion County Agricultural Society is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

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

November 13, 2025

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Marion County Agricultural Society
Marion County
220 E. Fairground Street
Marion, Ohio 43302

We have performed the procedures enumerated below on the Marion County Agricultural Society's (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 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, 2024 and 2023, 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, 2024 and November 30, 2023 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2022 beginning fund balances for each fund recorded 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 balances for each fund recorded to the November 30, 2023 balances. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliation Register Balances as of November 30, 2024 and 2023 to the total fund cash balances reported in the Trial Balances and the financial statements filed by the Society in the Hinkle System. The amounts agreed.

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, 2024 bank reconciliation without exception.
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 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.
6. We selected all reconciling credits (such as deposits in transit) from the November 30, 2024 bank reconciliation:
 - a. We traced each credit to the subsequent December statement. We found no exceptions.
 - b. We agreed the credit amounts to the General Ledger and determined they were dated prior to November 30. 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 Cash Receipts

1. We selected a total of 5 receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor's Account Payable 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 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.

Admission/Grandstand Receipts

We selected 2 days of admission/grandstand cash receipts from the year ended November 30, 2024 and 2 days of admission/grandstand cash receipts from the year ended November 30, 2023 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.).

For July 3, 2023, the amount recorded in the receipt ledger for July 3, 2023 was \$20,880.00.

- a. The ticket sales recapitulation reported 2252 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 \$22,520.00 for July 3, 2023, which exceeds the amount recorded by \$1,640.00.

For July 4, 2023, the amount recorded in the receipt ledger for July 4, 2023 was \$51,620.25.

- a. The ticket sales recapitulation reported 5262 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 \$52,620.00 for July 4, 2023, which exceeds the amount recorded by \$999.75.

For July 3, 2024, the amount recorded in the receipt ledger for July 3, 2024 was \$24,320.00.

- a. The ticket sales recapitulation reported 2479 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 \$24,790.00 for July 3, 2024, which exceeds the amount recorded by \$470.00.

For July 5, 2024, the amount recorded in the receipt ledger for July 5, 2024 was \$21,840.00.

- a. The ticket sales recapitulation reported 2186 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 \$21,860.00 for July 5, 2024, which exceeds the amount recorded by \$20.00.

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 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.

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 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.

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 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 funds, 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. There were no new debt issuances, nor any debt payment activity during 2024 or 2023.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the Payroll Summary and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Summary to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). 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.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected 3 new employees and from 2024 and 3 new employees and from 2023 and:
 - a. We inspected the employees' personnel files and for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Employee General Information Report
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 withholding period of 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) | January 31, 2025 | December 11, 2024 | \$2,515.74 | \$2,515.74 |
| State income taxes | January 15, 2025 | December 20, 2024 | \$146.24 | \$146.24 |
| Local income tax | December 15, 2024 | December 12, 2024 | \$20.78 | \$20.78 |

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Check Register 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 Check Register and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. Based on the nature of the expenditure, 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 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 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 written 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 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 did not select any applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. The Society is not subject to the Ohio Rev. Code records authority. Therefore, this step is not applicable and applications were not inspected or inquired about.
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

1. 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.

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.



BHM CPA Group, Inc.
Portsmouth, Ohio
August 28, 2025

OHIO AUDITOR OF STATE KEITH FABER



MARION COUNTY AGRICULTURAL SOCIETY

MARION 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 11/25/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov