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*ALGER & ASSOCIATES, Inc.*



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TUSCARAWAS COUNTY AGRICULTURAL SOCIETY

TUSCARAWAS COUNTY

**A & A**  
**REGULAR AUDIT**

FOR THE YEARS ENDED

NOVEMBER 30, 2012 & 2011





# Dave Yost • Auditor of State

Board of Directors  
Tuscarawas County Agricultural Society  
259 S. Tuscarawas Avenue  
Dover, Ohio 44622

We have reviewed the *Independent Accountants' Report* of the Tuscarawas County Agricultural Society, Tuscarawas County, prepared by Alger & Associates, LLC, for the audit period December 1, 2010 through November 30, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Tuscarawas County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

May 15, 2014

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**TUSCARAWAS AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report .....	1
Statement of Receipts, Disbursements, and Changes in Cash Balances - For the Year Ended November 30, 2012 and 2011 .....	3
Notes to the Financial Statements .....	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	11
Schedule of Findings .....	13
Schedule of Prior Audit Finding .....	16

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# ALGER & ASSOCIATES, Inc.

Certified Public Accountants

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## INDEPENDENT ACCOUNTANTS' REPORT

Agricultural Society  
Tuscarawas County  
259 S. Tuscarawas Avenue  
Dover, Ohio 44622

To the Board of Directors:

We have audited the accompanying financial statements of Tuscarawas County Agricultural Society, Tuscarawas County, (the Society) as of and for the years ended November 30, 2012 and 2011. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' Government Auditing Standards. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Society has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

GAAP require presenting entity wide statements. While the Society does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Societies to reformat their statements. The Society has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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North Canton, OH 44720  
Phone (330) 353-5851  
Fax (330) 768-7578

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended November 30, 2012 and 2011 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Society as of November 30, 2012 and 2011, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances as of November 30, 2012 and 2011 of Agricultural Society, Tuscarawas County, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2013, on our consideration of the Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Alger & Associates, Inc.  
December 31, 2013



**TUSCARAWAS COUNTY**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND**  
**CHANGE IN CASH BALANCE**  
**FOR THE YEARS ENDED NOVEMBER 30, 2012 AND 2011**

	2012	2011
<b>Operating Receipts:</b>		
Admissions Fees	\$259,585	\$242,332
Privilege Fees	79,145	75,557
Rentals Fees	84,550	81,949
Sustaining and Entry Fees	19,893	16,685
Parimutuel Wagering Commission	1,532	1,634
Other Operating Fees	22,878	29,934
Other Operating Receipts	102,990	81,302
Total Operating Receipts	570,573	529,393
<b>Operating Disbursements:</b>		
Wages and Benefits	54,292	45,517
Utilities	58,041	51,396
Professional Services	144,899	87,934
Equipment and Grounds Maintenance	95,866	82,349
Race Purse	33,691	33,639
Senior Fair	56,225	89,448
Junior Fair	44,693	22,970
Capital Outlay	29,857	26,898
Other Operating Disbursement	54,139	57,586
Total Operating Disbursement	571,703	497,737
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(1,130)	31,656
 <b>Non-Operating Receipts (Disbursements):</b>		
State Support	18,729	19,374
County Support	4,850	5,000
Investment Income	43	30
Debt Service	(26,305)	(25,384)
Net Non-Operating Receipts (Disbursements)	(2,683)	(980)
Excess (Deficiency) of Receipts Over (Under) Disbursements	(3,813)	30,676
<b>Cash Balance, Beginning of Year- (See Note 2)</b>	68,536	37,860
<b>Cash Balance, End of Year</b>	\$64,723	\$68,536

*The notes to the financial statements are an integral part of this statement.*

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**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
NOVEMBER 30, 2012 AND 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Tuscarawas County Agricultural Society, Tuscarawas County, (the Society), as a body corporate and politic. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1850 to operate an annual agricultural fair. The Society sponsors the week-long Tuscarawas County Fair during September. During the fair, harness races are held. Tuscarawas County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 12 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Tuscarawas County and pay an annual membership fee to the Society.

**Reporting Entity**

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair, harness racing during fair week and simulcast relating to harness racing. Other year round activities at the fairgrounds including facility rental, track and stall rental, and community events including horse shows and swap meets. The reporting entity does not include any other activities or entities of Tuscarawas County, Ohio.

The Society's management believes this financial statement presents all activities for which the Society is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Society recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Society's did not have any investments during the audit period.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
NOVEMBER 30, 2012 AND 2011**

**D. Property, Plant, and Equipment**

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**E. Income Tax Status**

The Society is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Society is not a private foundation within the meaning of Section 509 (a). Contributions to the Society are deductible per Section 170(b)(1)(A)(v1). Management is unaware of any actions or events that would jeopardize the Society's tax status.

**F. Race Purse**

Stake races are held during the Tuscarawas County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund as Race Purse to winning horses. In addition, the Society contributes to each race purse.

Sustaining and Entry Fees

Horse owners and Home Talent Colt Association pay fees to the Society to qualify horses for entry into stake races. They must make payment before a horse can participate in a stake race. The accompanying financial statement report these fees as Sustaining and Entry Fees.

Ohio Fairs Fund

The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 4 for additional information.

**G. Pari-mutuel Wagering**

A wagering system totals the amounts wagered and adjusts the payoff to reflect the relative amount bet on different horses and various odds. The total amount bet (also known as the "handle"), less commission, is paid to bettors in accordance with the payoffs, as the pari-mutuel wagering system determines. The Society contracts with a totalizer service to collect bets and provide the pari-mutuel wagering system.

Pari-mutuel wagering commission (the commission) is the Society's share of total pari-mutuel wagers after payment of amounts to winning bettors. The commission is determined by applying a statutory percentage to the total amount bet and is reflected in the accompanying financial statement as Pari-mutuel Wagering Commission. See Note 4 for additional information.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
NOVEMBER 30, 2012 AND 2011  
(Continued)**

**2. RESTATEMENT OF PRIOR YEAR FUND BALANCE/PRIOR PERIOD ADJUSTMENT**

**Restatement of Prior Year Fund Balance**

In the prior years, the Fair Premium Account was not included on the Society’s accounting system. Adjustments were made to the financial statements which caused an overstatement of fund balances.

Fund Cash Balance - November 30, 2010	\$50,150
Restatement	<u>(12,290)</u>
Fund Cash Balance – December 1, 2010	<u>\$37,860</u>

**3. DEPOSITS AND INVESTMENTS**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at November 30, 2012 and 2011 was as follows:

	2012	2011
Demand deposits	<u>\$64,723</u>	<u>\$68,536</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation; [or] collateralized by securities specifically pledged by the financial institution to the Society.

**4. HORSE RACING**

State Support Portion of Purse

The financial statements report Ohio Fairs Fund money, received to supplement purse for the year ended November 30, 2012 and 2011 were \$14,486 and \$15,139 respectively, as State Support.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
NOVEMBER 30, 2012 AND 2011  
(Continued)**

**4. HORSE RACING (continued)**

Pari-mutuel Wagering

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompany financial statement, rather, it records the Pari-mutuel Wagering Commission (commission) which is the Society's share of total pari-mutuel wagers after paying winning bettors. The expenses of providing the pari-mutuel wagering system are called Tote Services, and these expenses are included in Professional Service Disbursements, State taxes, which are also paid from Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

	2012	2011
Total Amount Bet (Handle)	\$ 7,434	\$ 7,993
Less: Payoff to Bettors	(5,902)	(6,359)
Parimutuel Wagering Commission	1,532	1,634
Tote Service Set Up Fee	(750)	
Tote Service Commission	(420)	
State Tax	(225)	(232)
Society Portion	\$ 137	\$ 1,402

**5. DEBT**

Debt outstanding at November 30, 2010 was as follows:

	Principal	Interest Rate
County Loan	\$169,750	0%

Tuscarawas County loaned the Society \$485,000 on January 27, 1999 for the purchase of land. The Society must repay the loan to the County at a rate of twenty-four thousand two-hundred-fifty dollars (\$24,250) per year.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
NOVEMBER 30, 2012 AND 2011  
(Continued)**

**5. DEBT – (Continued)**

Amortization of the above debt is scheduled as follows:

Year ending	County Loan
<u>November 30:</u>	<u>County Loan</u>
2013	\$24,250
2014	24,250
2015	24,250
2016	24,250
2017	24,250
2018-2019	48,500
Total	<u><u>\$169,750</u></u>

**6. RISK MANAGEMENT**

The Tuscarawas County Commissioners provide health insurance coverage for on full-time employee. The Tuscarawas County Commissioners provide general insurance coverage for all the buildings on the Tuscarawas County Fairgrounds pursuant to Ohio Revised Code § 1711.24. A private company provides general liability with limits of \$1,000,000. This policy includes crime coverage for employee dishonesty with limits of liability of \$10,000. The Society’s has its own employee dishonesty bonds with limits of liability for the Secretary/Treasurer and Board Member handling the Fair’s gate admissions of \$15,000.

The Society provides workers compensation coverage on all employees through the State of Ohio workers compensation fund. Coverage is currently in effect through December 2012.

**7. RELATED PARTY TRANSACTIONS**

A Board member is manager of Buehler’s Food Markets, Inc. The Society made purchases to the establishment during fiscal years 2012 and 2011 in the amount of \$1,688.45 and \$1,638.21 respectively. Another Board Member is Advertising Executive at WTUZ Radio. The Society made purchases to the establishment during both fiscal years 2012 and 2011 in the amount of \$2,950 and \$2,675 respectively. A third Board Member is employed by Buckeye Career Center. The Society made purchases to the establishment during both fiscal years 2012 and 2011 in the amount of \$1,835.41 and \$2,150.39 respectively. A fourth Board Member is employed by Stocker Trucking. The Society made purchases to the establishment during fiscal year 2011 in the amount of \$2,193.48.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
NOVEMBER 30, 2012 AND 2011  
(Continued)**

**7. RELATED PARTY TRANSACTIONS – (Continued)**

A fifth Board Member is owner/operator of Rebco. The Society made a purchase to the establishment during fiscal year 2011 in the amount of \$270.. The respective Board Members did not abstained from approving expenditures for which they are associated with.

**8. SUBSEQUENT EVENT**

On December 17, 2013, the Tuscarawas County Agricultural Society Board entered into a purchase agreement with Bob Gerber & Family (The Midway Lumber Properties LLC) to purchase the building and land for \$135,000. The Board received the County Commissioners approval and a Land Purchase Agreement was signed at a rate of 3.95% at a 5 year fixed rate. Payment will be \$898.94





# ALGER & ASSOCIATES, Inc.

Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Tuscarawas County Agricultural Society  
Tuscarawas County  
259 S. Tuscarawas Avenue  
Dover, Ohio 44622

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Tuscarawas County Agricultural Society, Tuscarawas County, (the Society) as of and for the years ended November 30, 2012 and 2011, and the related notes to the financial statements, and have issued our report thereon dated December 31, 2013, wherein we noted the Society followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Admin. Code Section 117-2-03 permit.

### *Internal Control Over Financial Reporting*

As part of our financial statement audit, we considered the Society's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion(s) on the financial statements, but not to the extent necessary to opine on the effectiveness of the Society's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Society's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2012-003 to be a significant deficiency.

### ***Compliance and Other Matters***

As part of reasonably assuring whether the Society's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 2012-001 through 2012-002

### ***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Society's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Society's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Alger & Associates, Inc.  
December 31, 2013

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2012 AND 2011**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2012-001**

**Noncompliance**

Ohio Revised Code Section 149.43(E) requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. This policy shall be distributed to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. Additionally, the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. Also, pursuant to Ohio Revised Code Section 149.43(B)(2), the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

The Society has not established a public records policy pursuant to Ohio Revised Code Section 149.43(E) or established a records retention schedule. The Society should review the model public records policy developed and provided by the Attorney General under Ohio Revised Code Section 109.43 and develop a similar policy. The model public records policy is available on the Attorney General's website. Additionally, while the Society does not have any elected officials that are required to attend public records training, the Society should consider having its records custodian or records manager attend public records training. Also, the Society should create a records retention schedule. The Society should consider consulting with the Ohio Historical Society regarding how long records are to be kept, developing a schedule and policy for disposing of records.

**FINDING NUMBER 2012-002**

**Noncompliance**

Ohio Revised Code Section 2921.42(A)(1) states that no public official shall knowingly authorize or employ the authority or influence of his office to secure authorization of any public contract in which he, a member of his family, or any of his business associates has an interest. Ohio Revised Code Section 2921.42(A)(4) states that no public official shall knowingly have an interest in the profits or benefits of a public contract entered into by or for the use of the political subdivision or governmental agency or instrumentality with which he is connected. Ohio Revised Code Section 102.03(D) states that no public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.

**FINDING NUMBER 2012-002 – (continued)**

**Noncompliance – (continued)**

A current Board Member is a manager of Buehler's Food Markets, Inc. The Society made purchases to the establishment during fiscal years 2012 and 2011 in the amount of \$1,688.45 and \$1,638.21 respectively. Another current Board Member is an Advertising Executive at WTUZ Radio. The Society made purchases to the establishment during both fiscal years 2012 and 2011 in the amount of \$2,950 and \$2,675 respectively. A third current Board Member is employed by Buckeye Career Center. The Society made purchases to the establishment during both fiscal years 2012 and 2011 in the amount of \$1,835.41 and \$2,150.39 respectively. A fourth current Board Member is employed by Stocker Trucking. The Society engaged in periodic business to the establishment during fiscal year 2011 in the amount of \$2,193.48 for various services. A fifth Board Member is owner/operator of Rebco. The Society made a purchase to the establishment during fiscal year 2011 in the amount of \$270.

The respective Board Members did not abstain from approving expenditures for which they are associated with. Although check payments were not signed by these members supporting documentation in the minutes did not disclose anyone abstaining from the approval of the payments. As a result, there is an increased risk that transactions occurred between the above establishment directly benefited the associated member and were of a manner that could be considered "less than an arm's length" transactions.

Board Members should abstain from approving any transactions with which the Board Member could benefit or appear to benefit as evidenced in the minutes. This will help reduce the risk of transactions that occur between establishment and the Society are made in a manner that could be viewed as transactions that were not at "less than an arm's length" in fact and appearance.

This matter will be referred to the Ohio Ethics Commission for whatever action deemed necessary.

**FINDING NUMBER 2012-003**

**Significant Deficiency**

**Financial Reporting**

During our review of the reconciliations, financial statements and system balances we noted the following:

- During 2012 and 2011, the Society's Fair Premium Bank Account was excluded from the monthly bank reconciliations and financial statement activity. The Society typically writes a check from the general checking account to the Fair Premium Bank Account for awards and prizes. Also, during 2012 the Society opened up a savings account which was not reflected on the books. We adjusted the financial statements to include these accounts.

**FINDING NUMBER 2012-003 - (continued)**

**Significant Deficiency – (continued)**

Financial Reporting – (continued)

- The Society's 2012 annual report fund balances did not agree with the accounting system. The annual report reflected the ending balance of \$32,386, however the system's balance was \$54,446.
- The prior financial statement audits (2007/2008 & 2009/2010) recommended the Society include the Premium Bank Account balances on their accounting system and financial statements. Because the Fiscal Officer did not include these bank account balances an adjustment was required to adjust the beginning balance in the amount of \$12,290.

Sound financial reporting is the responsibility of the Fiscal Officer and Board of Directors and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

To ensure the Society's financial statements are complete and accurate, the Society should adopt policies and procedures, including a final review of the statements by the Fiscal Officer and Board of Directors, to identify and correct errors and omissions. The Society should include the Fair Premium Bank Account and the Savings account in the Annual Financial Report. Both of these accounts should be reconciled on a monthly basis. This will help ensure the Society's financial statements are complete and accurate.

<b>OFFICIALS' RESPONSE</b>
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The Society will review and implement corrective procedures for the above citations and recommendations.

TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
NOVEMBER 30, 2012 AND 2011

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-001	Financial Reporting	No	



# Dave Yost • Auditor of State

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY**

**TUSCARAWAS COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 24, 2014**