

**GALLIA COUNTY
AGRICULTURAL SOCIETY**
GALLIA COUNTY, OHIO

AGREED-UPON PROCEDURES

**FOR THE FISCAL YEARS ENDED
NOVEMBER 30, 2020 AND 2019**

OHIO AUDITOR OF STATE
KEITH FABER



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Board of Directors
Gallia County Agricultural Society
P.O. Box 931
Gallipolis, Ohio 45631

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Gallia County Agricultural Society, prepared by Julian & Grube, Inc., for the period December 1, 2018 through November 30, 2020. 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. Gallia County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 17, 2021

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Gallia County Agricultural Society
Gallia County
P.O. Box 931
Gallipolis, Ohio 45631

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Gallia County Agricultural Society (the Society) and the Auditor of State, on the receipts, disbursements and balances recorded in the Society's cash basis accounting records for the fiscal years ended November 30, 2020 and 2019 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 fiscal years ended November 30, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society. The sufficiency of the procedures is solely the responsibility of the parties specified in this 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.

This report only describes exceptions exceeding \$10.

Cash and Investments

1. We recalculated the November 30, 2020 and November 30, 2019 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2018 beginning fund balances recorded to the November 30, 2018 balances in the prior fiscal year audited statements. We found no exceptions. We also agreed the December 1, 2019 beginning fund balances recorded to the November 30, 2019 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2020 and 2019 fund cash balance reported in the General Ledger and the financial statements filed by the Society in the Hinkle System. The amounts reported in the bank reconciliations agreed to the General Ledger; however, the amounts were \$163 higher and \$108 higher than the fund cash balance reported in the Hinkle System filing for the fiscal years ended November 30, 2020 and 2019, respectively.
4. We confirmed the November 30, 2020 bank account balances with the Society's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2020 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2020 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 General Ledger and determined the debits were dated prior to November 30. There were no exceptions.
6. We selected the one reconciling credit (such as deposits in transit) from the November 30, 2020 bank reconciliation:
 - a. We traced the credit to the subsequent December bank statement. We found no exceptions.
 - b. We agreed the credit amounts to the General Ledger and determined it was dated prior to November 30. We found no exceptions.

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7. We inspected investments held at November 30, 2020 and November 30, 2019 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 Section 135.13 or 135.14. There were no exceptions.

Intergovernmental Cash Receipts

We selected a total of five receipts from the Distribution Transaction Detail Report (State DTL) and the County Vendor Report from 2020 and a total of five from 2019.

- 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 Receipts

We selected two days of admission cash receipts from the fiscal year ended November 30, 2019 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.).

For July 31, 2019, the amount recorded in the General Ledger for July 31, 2019 was \$22,948.

- a. The ticket sales recapitulation reported 2,243 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 \$22,430 for July 31, 2019, which is less than the amount recorded by \$518.

For August 2, 2019, the amount recorded in the General Ledger for August 2, 2019 was \$33,800.

- a. The ticket sales recapitulation reported 3,355 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 \$33,550 for August 2, 2019, which is less than the amount recorded by \$250.

Rental Receipts

We selected 10 rental cash receipts from the fiscal year ended November 30, 2020 and 10 rental cash receipts from the fiscal year ended November 30, 2019 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.

Junior Livestock Auction

We selected three livestock auction sales. For each sale, we:

- a. Agreed the sale amount recorded in the cash receipts book to:
 - i. The auction bid records.
 - ii. Bank deposit from the sale
 - iii. The seller's invoice
 - iv. The amount on the check written to the seller.We found no exceptions.

- b. Also agreed the auction bid records to:
 - i. The buyer's invoice amount
 - ii. Bank deposit for the purchase.We found no exceptions.

Other Receipts

We selected 10 other receipts from the fiscal year ended November 30, 2020 and 10 other receipts from the fiscal year ended November 30, 2019 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, 2018.
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 2020 or 2019 or debt payment activity during 2020 or 2019. There were no new debt issuances, nor any debt payment activity during 2020 or 2019.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2020 and one payroll check for five employees from 2019 from the General Ledger and:
 - a. We compared the hours and pay rate, or salary recorded in the General Ledger to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the fiscal year ended November 30, 2020 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 2020. 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, 2021	January 5, 2021	\$429.72	\$429.72
State income taxes	January 31, 2021	January 29, 2021	\$153.47	\$153.47
State unemployment taxes	January 31, 2021	January 12, 2021	\$431.77	\$431.77

Non-Payroll Cash Disbursements

We selected 10 disbursements from the General Ledger for the fiscal year ended November 30, 2020 and 10 from the fiscal year ended November 30, 2019 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 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 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 inquired with Society management and determined that the Society did not have a public records policy during the engagement period 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, as the Society did not maintain a Records Commission during the engagement period.
8. We inquired with Society management and determined that none of the elected officials, in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee), successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 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 found no 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 fiscal years ended November 30, 2020 and 2019 in the Hinkle system. There were no exceptions.

2. For all credit card accounts we obtained:
 - copies of existing internal control policies,
 - a list of authorized users, and
 - a list of all credit card account transactions.
- a. We inspected the established policy obtained above and determined it is:
 - i. in compliance with the HB 312 statutory requirements, and
 - ii. implemented by the entity.We found no exceptions.
- b. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - i. Use was by an authorized user within the guidelines established in the policy, and
 - ii. Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.
- c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - i. No unpaid beginning balance was carried forward to the current billing cycle,
 - ii. Ending statement balance was paid in full, and
 - iii. Statement contained no interest or late fees.We noted the January 2020 statement had a past due balance of \$12 and also included late fees and interest charges of \$39 and \$45, respectively.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review, 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.

This report is to provide assistance in the evaluation of the Society's receipts, disbursements and balances recorded in their cash-basis accounting records for the fiscal years ended November 30, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Julian & Grube, Inc.
May 20, 2021

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 6/29/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov