



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

Crawford County Agricultural Society  
Crawford County  
610 Whetstone Street  
Bucyrus, Ohio 44820

We have performed the procedures enumerated below on the Crawford County Agricultural Society's (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2021 and 2020 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, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society.

The Board of Trustees 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, 2021 and 2020, 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, 2021 and November 30, 2020 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2019 beginning fund balance recorded in the 2020 Hinkle report to the November 30, 2019 balances in the prior year audited statements. We found no exceptions. We noted an \$83 variance between the December 1, 2020 beginning fund balance in the 2021 Hinkle report and the November 30, 2020 balance in the 2020 Hinkle report.
3. We noted the November 30, 2021 bank reconciliation balance was \$330,104 less than the November 30, 2021 balance in the Balance Sheet Report and \$912 higher than the financial statements filed by the Society in the Hinkle System. We noted a \$330,000 bank transfer was improperly recorded as a disbursement, and was improperly excluded from the November 30, 2021 bank reconciliation balance and Hinkle System balance.

We noted the November 30, 2020 bank reconciliation balance was \$31 less than the November 30, 2020 balance in the Balance Sheet Report and \$52 higher than the financial statements filed by the Society in the Hinkle System.

4. We observed the November 30, 2021 bank account balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amount appearing in the November 30, 2021 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2021 bank reconciliation:
  - a. We traced one debit to the subsequent January bank statement. We noted the remaining four debits did not clear the bank statement as of January 31, 2022.
  - 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 and Other Confirmable Cash Receipts**

1. We selected a total of five receipts from the Distribution Transaction Detail Report (State DTL) and the Crawford County Auditor's Expenditure History by Vendor Report from 2020.
  - a. We compared the amount from the above named reports to the amount recorded in the Profit and Loss Detail report. The amounts agreed.
  - b. We inspected the Profit and Loss Detail report to determine these receipts were allocated to the proper account codes. We found no exceptions.
  - c. We inspected the Profit and Loss Detail report 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, 2021 and two days of admission/grandstand cash receipts from the year ended November 30, 2020 recorded in the Profit and Loss Detail report and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.).

For July 20, 2021, the amount recorded in the receipts ledger for July 20, 2021 was \$17,735.

- a. The ticket sales recapitulation reported 2,514 tickets sold on that date.
- b. The admission price per ticket was \$7.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$17,598 for July 20, 2021, which was \$137 less than the amount recorded.

For July 24, 2021, the amount recorded in the receipts ledger for July 24, 2021 was \$34,068.

- a. The ticket sales recapitulation reported 4,823 tickets sold on that date.
- b. The admission price per ticket was \$7.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$33,761 for July 24, 2021, which was \$307 less than the amount recorded.

For July 20, 2020, the amount recorded in the receipts ledger for July 20, 2020 was \$10,247.

- a. The ticket sales recapitulation reported 1,454 tickets sold on that date.
- b. The admission price per ticket was \$7.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$10,178 for July 20, 2020, which was \$69 less than the amount recorded.

For July 24, 2020, the amount recorded in the receipts ledger for July 24, 2020 was \$22,201.

- a. The ticket sales recapitulation reported 3,152 tickets sold on that date.
- b. The admission price per ticket was \$7.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$22,064 for July 24, 2020, which was \$137 less than the amount recorded.

### **Rental Receipts**

We selected 10 rental cash receipts from the year ended November 30, 2021 and 10 rental cash receipts from the year ended November 30, 2020 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Profit and Loss Detail report. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the Profit and Loss 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, 2021 and 10 other receipts from the year ended November 30, 2020 and:

- a. Agreed the receipt amount recorded in the Profit and Loss Detail report to supporting documentation. The amounts agreed.
- b. Inspected the Profit and Loss 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 audit documentation disclosed no debt outstanding as of November 30, 2019.
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 2021 or 2020 or debt payment activity during 2021 or 2020. There were no new debt issuances, nor any debt payment activity during 2021 or 2020.

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

1. We selected 10 disbursements from the Profit and Loss Detail report for the year ended November 30, 2021 and 10 from the year ended November 30, 2020 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 Profit and Loss Detail report and to the names and amounts on the supporting invoices. We noted check number 1818 in the 2020 Profit and Loss Detail report did not agree to the canceled check because it was voided and reissued as check number 1819.
  - 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 inquired with Society management and determined that the Society did not have any completed public records, denied public records requests, or 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 written evidence that the Public Records Policy was provided 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 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 did not have a poster describing their Public Records Policy displayed conspicuously in all branches of the Society as required by Ohio Rev. Code § 149.43(E)(2).
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, 2021 and 2020 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 18, 2022

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# OHIO AUDITOR OF STATE KEITH FABER



**CRAWFORD COUNTY AGRICULTURAL SOCIETY**

**CRAWFORD 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 11/10/2022**

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