



OHIO AUDITOR OF STATE
KEITH FABER





INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Clark County Agricultural Society
Clark County
4401 South Charleston Pike
Springfield, Ohio 45502

We have performed the procedures enumerated below on the Clark County Agricultural Society's (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2022 and 2021 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, 2022 and 2021 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, 2022 and 2021, 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, 2022 and November 30, 2021 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2020 beginning fund balance to the November 30, 2020 balance in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the December 1, 2021 beginning fund balance to the November 30, 2021 balance. We found no exceptions.

Cash and Investments (Continued)

3. We agreed the 2022 and 2021 bank reconciliations as of November 30, 2022 and 2021 to the total fund cash balances reported in the General Ledger and the financial statements filed by the Society in the Hinkle System. The amounts agreed for the Society's Checking Account, Reserve Account, and Payroll Account. A reconciliation was not completed for the Springfield Foundation Endowment, New Carlisle Federal Certificate of Deposit, Richwood Certificate of Deposit, or Merchants Certificate of Deposit; therefore, we could not agree the amounts. In 2021, we found a variance of \$901 between the General Ledger and Financial Statements total fund balances.
4. We observed the year-end bank balances on the financial institution's website for the Park National Bank Checking and Reserve Accounts. The balances agreed. We confirmed the November 30, 2022 bank balances with the Society's financial institutions and the Springfield Foundation. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2022 bank reconciliations. The balances agreed for the Society's Checking Account, Reserve Account, and Payroll Account. A reconciliation was not completed for the Springfield Foundation Endowment, New Carlisle Federal Certificate of Deposit, Richwood Certificate of Deposit, or Merchants Certificate of Deposit; therefore, we could not agree the amounts.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2022 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 traced interbank account transfers occurring in November of 2022 and 2021 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, 2022 and November 30, 2021 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

1. We selected a total of five receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor's Vendor Activity Report from 2022 and a total of five from 2021.
 - a. We compared the amount from the above named report 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.
2. We confirmed the total amount paid from the Springfield Foundation during the year ending November 30, 2022 with the City Auditor's Office. We found no exceptions.
 - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper account code. We found no exceptions.
 - b. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts (Continued)

3. We confirmed the total amount forgiven from Richwood Bank during the year ending November 30, 2021 with the U.S. Small Business Administration PPP Direct Forgiveness Portal approved application. We found no exceptions.
 - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper account code. We found no exceptions.
 - b. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

4. We confirmed the total amount paid from the Clark County Convention Facilities Authority during the year ending November 30, 2022 with the Clark County Convention Facilities Authority. We found no exceptions.
 - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper account code. We found no exceptions.
 - b. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

Admission/Grandstand

We selected two days of admission/grandstand cash receipts from the year ended November 30, 2022 and two days of admission/grandstand cash receipts from the year ended November 30, 2021 recorded in the General Ledger 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 2021.

For July 21, 2022, the amount recorded in the general ledger for Receipt 33748 was \$180. We were unable to verify this amount as the Society did not maintain enough supporting documentation.

For July 21, 2022, the amount recorded in the general ledger for Receipt 33749 was \$35. We were unable to verify the amount received for grandstand wristbands as the Society did not maintain the approved rate for a grandstand wristband. We were unable to recalculate.

For July 27, 2022, the amount recorded in the general ledger for Receipt 38000 was \$195. We were unable to verify the amount received for grandstand wristbands as the Society did not maintain the approved rate for a grandstand wristband. We were unable to recalculate.

For July 27, 2022, the amount recorded in the general ledger for Receipt 38000 was \$660. We were unable to verify this amount as the Society did not maintain enough supporting documentation.

For July 27, 2022, the amount recorded in the general ledger for Receipt 33806 was \$16,604.

- a. The ticket sales recapitulation reported 2,824 tickets sold on that date.
- b. The admission price per ticket was \$6.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$16,944 for July 27, 2022, which exceeds the amount recorded by \$340.

For July 27, 2022, the amount recorded in the general ledger for Receipt 33807 was \$4,135.

- a. The ticket sales recapitulation reported 316 tickets and 248 wristbands sold on that date.
- b. The admission price per ticket was \$6 and \$10 per wristband.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$4,376 for July 27, 2022, which exceeds the amount recorded by \$241.

Privilege Fee Receipts

We selected 10 privilege fee cash receipts from the year ended November 30, 2022 and 10 privilege fee cash receipts from the year ended November 30, 2021 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, 2022 and 10 rental cash receipts from the year ended November 30, 2021 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.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of November 30, 2020.
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 2022 or 2021 or debt payment activity during 2022 or 2021. There were no new debt issuances, nor any debt payment activity during 2022 or 2021.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2022 and one payroll check for five employees from 2021 from the Richwood Earnings Record YTD 2021/2022 Reports and:
 - a. We compared the hours and pay rate, or salary recorded in the Richwood Earnings Record YTD 2021/2022 Reports to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
2. We selected three new employees from 2022 and three new employees from 2021 and:
 - a. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Richwood Earnings Record YRD 2021/2022 Reports.
We found one employee claimed exempt on his Federal tax withholding authorization; however Federal income tax with withheld. There were no other exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2022 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 2022. We observed the following:

Payroll Cash Disbursements (Continued)

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, 2023	January 27, 2023	\$13,396.56	\$13,396.56
State income taxes	January 31, 2023	January 27, 2023	1,312.89	1,312.89
Northeastern Local Schools Income Taxes	January 31, 2023	January 27, 2023	204.72	204.72
Northwestern Local Schools Income Taxes	January 31, 2023	January 27, 2023	35.98	35.98
Springfield	January 31, 2023	January 27, 2023	297.29	297.29
Urbana	January 31, 2023	January 27, 2023	80.61	80.61

We found no exceptions.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the General Ledger for the year ended November 30, 2022 and 10 from the year ended November 30, 2021 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 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 inquired with Society management and determined that there was no 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 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.

Sunshine Law Compliance (Continued)

6. We inquired with Society management and determined 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 not exceptions.

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 Entity 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, 2022 and 2021 in the Hinkle system. We found no exceptions.

Related Party Transactions

1. We inquired with management and identified the following Related Party Transactions:
 - a. Sunrise Co-Op
We found no exceptions.
2. We confirmed the transactions with Sunrise Co-Op. 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
Auditor of State
Columbus, Ohio

November 6, 2023

OHIO AUDITOR OF STATE KEITH FABER



CLARK COUNTY AGRICULTURAL SOCIETY

CLARK 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 11/28/2023

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This report is a matter of public record and is available online at
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