



OHIO AUDITOR OF STATE  
**KEITH FABER**





**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Tuscarawas County Agricultural Society  
Tuscarawas County  
259 South Tuscarawas Avenue  
Dover, Ohio 44622

To the Board of Directors:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements as of and for the years ended November 30, 2020 and November 30, 2019, and related notes of the Tuscarawas County Agricultural Society, Tuscarawas County, Ohio (the Society).

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Society's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the Society prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Society does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. Our opinion on this accounting basis is in the *Additional Opinion Qualification* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Society, as of November 30, 2020 and 2019, and the respective changes in financial position or cash flows thereof for the years then ended.

***Basis for Additional Opinion Qualification***

Admissions are reported at \$252,272 for the year ended November 30, 2019, which is 33 percent of total operating and non-operating receipts for the year ended November 30, 2019. Privilege fees receipts are reported at \$116,383 for the year ended November 30, 2019, which is 15 percent of total operating and non-operating receipts for the year ended November 30, 2019. Rental receipts are reported at \$80,735 for the year ended November 30, 2019, which is 11 percent of total operating and non-operating receipts for the year ended November 30, 2019. Donations and contributions are reported at \$187,874 for the year ended November 30, 2019, which is 25 percent of total operating and non-operating receipts for the year ended November 30, 2019. We were unable to obtain sufficient appropriate audit evidence supporting the amounts recorded as admissions, privilege fees, rental and donations and contributions receipts. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

***Additional Opinion Qualification***

In our opinion, except for the possible effects of the matter described in the *Basis for Additional Opinion Qualification* paragraph, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements as of and for the years ended November 30, 2020 and November 30, 2019, and related notes of the Tuscarawas County Agricultural Society, Tuscarawas County in accordance with the financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 10 and Note 11 for the years ended November 30, 2020 and 2019, respectively, to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Society. We did not modify our opinion regarding this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2023, on our consideration of the Society'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Society's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

March 13, 2023

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**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Statement of Receipts, Disbursements and*  
*Change in Fund Balance (Regulatory Cash Basis)*  
*For the Year Ended November 30, 2020*

<b>Operating Receipts</b>	
Admissions	\$25
Privilege Fees	17,121
Rentals	79,731
Sustaining and Entry Fees	11,500
Other Operating Receipts	4,840
	113,217
<i>Total Operating Receipts</i>	
<b>Operating Disbursements</b>	
Wages and Benefits	50,836
Utilities	42,065
Professional Services	45,989
Equipment and Grounds Maintenance	26,023
Property and Rent Services	23,559
Race Purse	92,442
Senior Fair	2,167
Junior Fair	5,259
Capital Outlay	148,598
Other Operating Disbursements	19,879
	456,817
<i>Total Operating Disbursements</i>	
<i>(Deficiency) of Operating Receipts</i>	
<i>(Under) Operating Disbursements</i>	(343,600)
<b>Non-Operating Receipts (Disbursements)</b>	
State and Federal Support	80,542
Local Support	37,905
Debt Proceeds	205,485
Donations/Contributions	167,639
Investment Income	47
Debt Service	(135,042)
	356,576
<i>Net Non-Operating Receipts (Disbursements)</i>	
<i>Excess of Receipts Over Disbursements</i>	12,976
Cash Balance, Beginning of Year	43,700
	\$56,676
<i>Cash Balance, End of Year</i>	

*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 Statement*  
*For the Fiscal Year Ended November 30, 2020*

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**Note 1 – Reporting Entity**

The Tuscarawas County Agricultural Society (the Society), Tuscarawas County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1851 to operate an annual agricultural fair. The Society sponsors the week – long Tuscarawas County Fair during September. During the fair, harness races are held, culminating in the running of the Home Talent Colt Stakes. 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.

The reporting entity includes all activity occurring on the fairgrounds and simulcast activity occurring at other locations relating to the harness races. 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 auctions, cattle shows, car shows, steam and power shows, circuses, drag racing, farmers market, community garage sales and auctions. The reporting entity does not include any other activities or entities of Tuscarawas County, Ohio.

Note 9 summarizes Junior Livestock Sale Committee’s financial activity.

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

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Society’s financial statement consists of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

***Basis of Accounting***

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

***Deposits***

All deposits are maintained in savings accounts and checking accounts.

**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Notes to the Financial Statement*  
*For the Fiscal Year Ended November 30, 2020*

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***Capital Assets***

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

***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). The Society has not filed their Form 990 with the Internal Revenue Services and their tax exempt status is in jeopardy.

***Race Purse***

Home Talent Colt 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.

***Sustaining and Entry Fees*** Horse owners and Ohio Harness Horsemen’s 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 reports 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.

***Pari-mutuel Wagering***

Due to COVID restrictions, no pari-mutuel wagering was permitted during the 2020 racing programs.

**Note 3 – Deposits**

The Society maintains a deposits pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at November 30 was as follows:

	2020
Demand deposits	\$51,238
Other time deposits (savings and NOW accounts)	5,438
Total deposits	\$56,676

Deposits are insured by the Federal Deposit Insurance Corporation.

**Note 4 – Horse Racing**

***State Support Portion of Purse***

The financial statement reports Ohio Fairs Fund money, received to supplement purse for the fiscal year ended November 30, 2020, in the amount of \$3,894 as State Support.

**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Notes to the Financial Statement*  
*For the Fiscal Year Ended November 30, 2020*

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**Note 5 – Risk Management**

Workers’ Compensation coverage is provided by the State of Ohio. The Society pays the State Workers’ Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The Tuscarawas County Commissioners provide general insurance coverage for all the buildings on the Tuscarawas County Fairgrounds pursuant to Ohio Revised Code Section 1711.24. A private company provides general liability with an aggregate limit of \$2,000,000. This policy includes crime coverage for employee dishonesty with limits of liability of \$10,000. The Society’s Secretary is bonded with coverage of \$20,000.

**Note 6 – Social Security**

Society employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Society contributed an amount equal to 6.2 percent of participants’ gross salaries. The Society has not paid all contributions required through November 30, 2020.

**Note 7 – Debt**

Debt outstanding at November 30, 2020, was as follows:

	Principal	Interest Rate
Mortgage Loan #1	\$53,408	5.00%
Mortgage Loan #2	165,195	3.95%
Total	\$218,603	

Mortgage Loan #1 bears a variable interest rate which is currently at 5.00% and is due to the First National Bank of Dennison. The Society entered into this loan on October 9, 2019 with maturity date of November 1, 2039. This loan was to purchase a house adjacent to the fairground's property for possible future expansion. The house has since been demolished.

Mortgage Loan #2 bears a variable interest rate which stands at 3.95% and is due to the First National Bank of Dennison. The Society entered into this loan on June 23, 2020 and it matures on July 1, 2040. This loan was acquired to purchase a house that is adjacent to the fairground’s property, and the Society consolidated their Midway loan into this one.

The Society entered into a purchase agreement with Bob Gerber & Family (The Midway Lumber Properties LLC) to purchase a building and land for \$121,500 on December 17, 2013. The Board received the County Commissioners approval and a Land Purchase Agreement was signed at a rate of 3.95% for 180 months. This loan was paid off as it was consolidated into Mortgage Loan #2 on June 23, 2020 as noted above.

**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Notes to the Financial Statement*  
*For the Fiscal Year Ended November 30, 2020*

The Society requested a line of credit from The First National Bank of Dennison with an interest rate of 4.5%. During 2020, the Society drew down \$30,000 on the line and made principal payments totaling \$30,000 during the year. As of November 30, 2020, the line of credit was fully paid off.

The Society qualified for the Paycheck Protection Program (PPP) under the CARES Act. The Society received a loan from the First National Bank of Dennison for \$8,485 that was forgiven and fully repaid by the Small Business Administration (SBA) on October 19, 2020.

Amortization of the above debt is scheduled as follows:

Fiscal Year Ending November 30:	Mortgage Loan #1	Mortgage Loan #2	Total
2021	1,629	5,627	7,256
2022	1,722	5,839	7,561
2023	1,821	6,079	7,900
2024	1,924	6,331	8,255
2025	2,034	6,592	8,626
2026-2030	12,058	37,281	49,339
2031-2035	15,925	45,646	61,571
2036-2040	16,295	51,800	68,095
Total	<u>\$53,408</u>	<u>\$165,195</u>	<u>\$218,603</u>

**Note 8 – Contingent Liabilities**

Amounts grantor agencies pay to the Society are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 9 – Junior Livestock Sale Committees**

The Junior Livestock Committee, Small Animal Committee and Dairy Committee are separate committees charged with running the Junior Livestock Auction. This auction is held during fair week. Children may sell their animals directly to market or through the Tuscarawas County's auction. A commission of 2% on steers, 3% on lambs and hogs, 5% on all small animals and 36% on dairy auction sales covers auction costs. The Junior Livestock Committees retains this money. The accompanying financial statement does not include the Junior Livestock Committees' activities. The Junior Livestock Committees' financial activity for the fiscal year ended November 30, 2020, follows:

**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Notes to the Financial Statement*  
*For the Fiscal Year Ended November 30, 2020*

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	Livestock Committee 2020	Small Animal Committee 2020	Dairy Committee 2020
Beginning Cash Balance	\$ 77,199	\$ 25,466	\$ 35,042
Receipts	755,894	409,731	92,004
Disbursements	(787,889)	(334,013)	(81,816)
Ending Cash Balance	\$ 45,204	\$ 101,184	\$ 45,230

**Note 10 –COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Society. In addition, the impact on the Society’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**Note 11 – Subsequent Events**

The Society qualified for the Paycheck Protection Program under the CARES Act. They received a \$60,415 loan on April 19, 2021. It was forgiven and repaid by the Small Business Administration on October 19, 2021.

The Society entered into a loan for \$70,125 on December 20, 2021. The loan's interest rate was 3.95%. It was utilized to purchase property near the fairgrounds.

The Society purchased a vacant lot for \$49,900 in 2022. This property is adjacent to the fairgrounds.

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**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Statement of Receipts, Disbursements and*  
*Change in Fund Balance (Regulatory Cash Basis)*  
*For the Year Ended November 30, 2019*

<b>Operating Receipts</b>	
Taxes	\$751
Admissions	252,272
Privilege Fees	116,383
Rentals	80,735
Sustaining and Entry Fees	15,591
Pari-mutuel Wagering Commission	16,432
Other Operating Receipts	<u>13,480</u>
<i>Total Operating Receipts</i>	<u>495,644</u>
<b>Operating Disbursements</b>	
Wages and Benefits	97,994
Utilities	88,062
Professional Services	135,541
Equipment and Grounds Maintenance	65,288
Property and Rent Services	76,772
Race Purse	94,107
Senior Fair	16,504
Junior Fair	33,329
Capital Outlay	78,255
Other Operating Disbursements	<u>40,439</u>
<i>Total Operating Disbursements</i>	<u>726,291</u>
<i>(Deficiency) of Operating Receipts</i>	
<i>(Under) Operating Disbursements</i>	<u>(230,647)</u>
<b>Non-Operating Receipts (Disbursements)</b>	
State Support	5,594
Debt Proceeds	70,000
Donations/Contributions	187,874
Investment Income	37
Debt Service	<u>(50,426)</u>
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>213,079</u>
<i>(Deficiency) of Receipts (Under) Disbursements</i>	(17,568)
Cash Balance, Beginning of Year	<u>61,268</u>
<i>Cash Balance, End of Year</i>	<u><u>\$43,700</u></u>

*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 Statement*  
*For the Fiscal Year Ended November 30, 2019*

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**Note 1 – Reporting Entity**

The Tuscarawas County Agricultural Society (the Society), Tuscarawas County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1851 to operate an annual agricultural fair. The Society sponsors the week – long Tuscarawas County Fair during September. During the fair, harness races are held, culminating in the running of the Home Talent Colt Stakes. 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.

The reporting entity includes all activity occurring on the fairgrounds and simulcast activity occurring at other locations relating to the harness races. 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 auctions, cattle shows, car shows, steam and power shows, circuses, drag racing, farmers market, community garage sales and auctions. The reporting entity does not include any other activities or entities of Tuscarawas County, Ohio.

Note 10 summarizes Junior Livestock Sale Committee’s financial activity.

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

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Society’s financial statement consists of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

***Basis of Accounting***

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

***Deposits***

All deposits are maintained in savings accounts and checking accounts.

**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Notes to the Financial Statement*  
*For the Fiscal Year Ended November 30, 2019*

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***Capital Assets***

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

***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). The Society has not filed their Form 990 with the Internal Revenue Services and their tax exempt status is in jeopardy.

***Race Purse***

Home Talent Colt 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.

***Sustaining and Entry Fees*** Horse owners and Ohio Harness Horsemen's 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 reports 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.

***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 Statement*  
*For the Fiscal Year Ended November 30, 2019*

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**Note 3 – Deposits**

The Society maintains a deposits pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at November 30 was as follows:

	2019
Demand deposits	\$32,267
Other time deposits (savings and NOW accounts)	11,433
Total deposits	\$43,700

Deposits are insured by the Federal Deposit Insurance Corporation.

**Note 4 – Horse Racing**

***State Support Portion of Purse***

The financial statement reports Ohio Fairs Fund money, received to supplement purse for the fiscal year ended November 30, 2019, in the amount of \$3,768 as State Support.

***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 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 the Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society’s net portion.

	2019
Total Amount Bet (Handle)	\$ 7,883
Less: Payoff to Bettors	(6,283)
Parimutuel Wagering Commission	1,600
Tote Service Set Up Fee	(1,200)
Tote Service Commission	(212)
State Tax	(220)
Society Portion	\$ (32)

**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Notes to the Financial Statement*  
*For the Fiscal Year Ended November 30, 2019*

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**Note 5 – Risk Management**

Workers' Compensation coverage is provided by the State of Ohio. The Society pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The Tuscarawas County Commissioners provide general insurance coverage for all the buildings on the Tuscarawas County Fairgrounds pursuant to Ohio Revised Code Section 1711.24. A private company provides general liability with an aggregate limit of \$2,000,000. This policy includes crime coverage for employee dishonesty with limits of liability of \$10,000. The Society's Secretary is bonded with coverage of \$20,000.

**Note 6 – Social Security**

Society employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Society contributed an amount equal to 6.2 percent of participants' gross salaries. The Society has not paid all contributions required through November 30, 2019.

**Note 7 – Debt**

Debt outstanding at November 30, 2019, was as follows:

	Principal	Interest Rate
Midway Loan	\$80,131	3.95%
Mortgage Loan	55,000	5.50%
Total	\$135,131	

Tuscarawas County loaned the Society \$485,000 on January 29, 1999 to purchase land. The Society repaid the loan at a rate of \$24,250 per year. The Society made the final payment on November 14, 2019.

The Society entered into a purchase agreement with Bob Gerber & Family (The Midway Lumber Properties LLC) to purchase a building and land for \$121,500 on December 17, 2013. The Board received the County Commissioners approval and a Land Purchase Agreement was signed at a rate of 3.95% for 180 months.

The mortgage loan bears a variable interest rate which is currently at 5.5% and is due to the First National Bank of Dennison. The Society entered into this loan on October 9, 2019 with maturity date of November 1, 2039. This loan was to purchase a house adjacent to the fairground's property for possible future expansion. The house has since been demolished.

The Society requested a line of credit from The First National Bank of Dennison with an interest rate of 4.5%. During 2019, the Society drew down \$15,000 on the line and made principal payments totaling \$15,000 during the year. As of November 30, 2019, the line of credit was fully paid off.

**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Notes to the Financial Statement*  
*For the Fiscal Year Ended November 30, 2019*

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Amortization of the above debt is scheduled as follows:

Fiscal Year Ending November 30:	Midway Loan	Mortgage Loan	Total
2020	\$7,617	\$1,541	\$9,158
2021	7,927	1,629	9,556
2022	8,251	1,722	9,973
2023	8,587	1,821	10,408
2024	8,935	1,924	10,859
2025-2029	38,814	11,405	50,219
2030-2034	0	15,063	15,063
2035-2039	0	19,516	19,516
2040	0	379	379
Total	\$80,131	\$55,000	\$135,131

**Note 8 – Contingent Liabilities**

Amounts grantor agencies pay to the Society are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 9 – Related Party Transactions**

During 2019, two Board Members worked for two of the Society’s vendors.

One Board Member works for Buehler’s Food Market from which the Society acquired fair supplies during the year. The Society paid \$198 to Buehler’s Food Market. A second Board Member works for Heritage Cooperative from which the Society acquired utilities and supplies from during the year. The Society paid \$6,947 to Heritage Cooperative.

**Tuscarawas County Agricultural Society**  
*Tuscarawas County*  
*Notes to the Financial Statement*  
*For the Fiscal Year Ended November 30, 2019*

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**Note 10 – Junior Livestock Sale Committees**

The Junior Livestock Committee, Small Animal Committee and Dairy Committee are separate committees charged with running the Junior Livestock Auction. This auction is held during fair week. Children may sell their animals directly to market or through the Tuscarawas County’s auction. A commission of 2% on steers, 3% on lambs and hogs, 5% on all small animals and 36% on dairy auction sales covers auction costs. The Junior Livestock Committees retains this money. The accompanying financial statement does not include the Junior Livestock Committees’ activities. The Junior Livestock Committees’ financial activity for the fiscal year ended November 30, 2019, follows:

	Livestock Committee 2019	Small Animal Committee 2019	Dairy Committee 2019
Beginning Cash Balance	\$ 80,945		\$ 3,508
Receipts	714,576		126,118
Disbursements	(718,322)		(94,584)
Ending Cash Balance	\$ 77,199	\$ -	\$ 35,042

The Society was unable to provide documentation to support financial activity relating to the Small Animal Committee.

**Note 11 – Subsequent Events**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Society. In addition, the impact on the Society’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



# OHIO AUDITOR OF STATE KEITH FABER



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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 South 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 cash balances, receipts, and disbursements as of and for the years ended November 30, 2020 and 2019, and related notes of the Tuscarawas County Agricultural Society, Tuscarawas County, Ohio (the Society), and have issued our report thereon dated March 13, 2023, wherein we noted the Society followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We noted the financial impact of COVID-19 and the continuing emergency measures, which may impact subsequent periods of the Society. We also qualified our opinion as we were unable to obtain sufficient appropriate audit evidence supporting the amounts recorded as admissions, privilege fees, rentals and donations and contributions receipts for the fiscal year ended November 30, 2019.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Society's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying Schedule of Findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses and significant deficiencies.

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 a 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. We consider Findings 2020-002, 2020-005, 2020-008, and 2020-010 through 2020-013 described in the accompanying Schedule of Findings to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider Finding 2020-003 and 2020-007 described in the accompanying Schedule of Findings to be significant deficiencies.

***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 financial statement. 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 are described in the accompanying Schedule of Findings as items 2020-001 through 2020-009.

***Society's Responses to Findings***

The Society's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not subject the Society's responses to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

***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 report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

March 13, 2023

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2020-001**

**Noncompliance**

**Ohio Rev. Code §117.38** provides that each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year.

The Society was required to file their report for the year ended November 30, 2020 within 60 days of year end. This report was initially filed on January 20, 2021. However, the filed report was inaccurate and required re-filing with the final report being filed on January 23, 2022. Inaccuracies occurred due to errors such as the beginning balance on the financial statements not agreeing to the ending balance of the November 30, 2019 report and the ending balance not agreeing to the year-end reconciled balance. Additionally, the Society incorrectly selected their filing type is GAAP rather than Regulatory.

The Society was required to file their report for the year ended November 30, 2019 within 60 days of year end. However, it was initially filed on February 16, 2021. In addition, the filed report was inaccurate and required re-filing, with the final report being filed on January 16, 2022. Inaccuracies occurred due to errors such as the beginning balance on the financial statements not agreeing to the ending balance of the November 30, 2018 report and the ending balance not agreeing to the year-end reconciled balance. Additionally, the Society incorrectly selected their filing type is GAAP rather than Regulatory.

Failure to file the annual financial report accurately and timely could result in the Society being declared unauditible. Failure to bring accounts, records, and reports to an auditable position may result in legal action, including the possibility of the Attorney General issuing a subpoena to Society officials to explain the condition of records. The Attorney General may also file suit to compel the officials to prepare and/or produce the required information. Additionally, any public office not filing a complete report, including the required note disclosures, by the required date may be required to pay a penalty of \$25 for each day the report remains unfiled, not to exceed \$750.

The Society should review their financial information annually and timely prepare and file an annual financial report with the Auditor of State with all required financial information and note disclosures. This will help ensure that all reporting requirements are met as well as reduce the risk of the Society being declared unauditible and incurring penalties.

**Official's Response:** An accountant was hired to complete and file the end of the year financial report beginning with 2022.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-002**

**Noncompliance and Material Weakness**

Maintaining organized documentation and support for financial transactions is essential in assuring the Society's financial statements are not materially misstated and that all expenditures are made for a proper public purpose. Additionally, **Ohio Rev. Code § 149.351** requires all records that are the property of the public office shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Ohio Rev. Code §§149.38 through 149.42.

The Society did not maintain underlying documentation and support for credit card transactions of \$1,529 in 2020. The Society did not maintain underlying documentation and support for payroll disbursements of \$350, purchasing disbursements of \$2,596, and credit card transactions of \$6,502 in 2019. Testing over payroll and purchasing transactions was performed by selecting a sample. As a result, we projected the error for unsupported transactions over the Society's disbursement populations and projected that \$20,676 in disbursements were unsupported in 2019.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and expenditures that are not for a proper public purpose.

The Society should maintain all invoices, timesheets and other supporting documentation for all financial transactions and records be maintained in an orderly manner to support all transactions.

**Official's Response:** We did not receive a response from Officials to this finding.

**FINDING NUMBER 2020-003**

**Noncompliance and Significant Deficiency**

**Ohio Rev. Code § 1711.131** provides the Board of Directors of an Agricultural Society that holds a credit card account shall adopt a written policy for the use of credit card accounts before first holding a credit card account. Furthermore, it defines "credit card account" to mean any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account. The policy shall include provisions addressing all of the following:

- The officers or positions authorized to use credit card accounts;
- The types of expenses for which a credit card account may be used;
- The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- The procedure for submitting itemized receipts to the Treasurer or the Treasurer's designee;

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-003 (Continued)**

**Noncompliance and Significant Deficiency (Continued)**

- The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- The Society's credit card account's maximum credit limit or limits;
- The actions or omissions by an officer or employee that qualify as misuse of a credit card account;
- The name of the Agricultural Society shall appear on each presentation instrument related to the account including cards and checks;
- If the Agricultural Society's Treasurer does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the Board shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize an officer or employee to use a credit card account. The Treasurer is not eligible for appointment as the compliance officer;
- The compliance officer, if applicable, and the Board at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits;
- If the Treasurer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the Board authorizes an officer or employee to use a credit card account, the Treasurer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the political subdivision to reimburse the treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section;
- The use of a credit card account for expenses beyond those authorized by the Board constitutes misuse of a credit card account. An officer or employee of an Agricultural Society or a public servant as defined under Ohio Rev. Code § 2921.01 who knowingly misuses a credit card account held by the Society's Board of Directors violates Ohio Rev. Code § 2913.21 of the Revised Code; and
- The Treasurer or the Treasurer's designee annually shall file a report with the legislative authority detailing all rewards received based on the use of the Society's credit card account.

AOS Bulletin 2018-003 provided additional guidance relating to credit card policies by modeling two example policy types including the Custody and Control Model and Compliance Officer Model.

The Society held several credit cards meeting the definition under Ohio Rev. Code § 1711.131. However, the Society did not adopt a policy with the required provisions addressed above. In addition, the Society did not maintain itemized receipts for all transactions and incurred unallowable penalties and interest for balances carried forward from month to month. Purchases were determined to be generally allowable based upon a review of the vendors paid, the timing of payments and upon comparison to similar payments to these vendors.

Also, the Society utilized credit cards to purchase items such as beverages for the office, chocolate and food relating to funeral services for the family of a Board Member. Such purchases may not be a proper public purpose based upon the lack of approved Board policy and procedures.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-003 (Continued)**

**Noncompliance and Significant Deficiency (Continued)**

The lack of a proper credit card policy could result in expenditures being made outside of proper control procedures and result in misappropriation of assets.

The Society should review the requirements of Ohio Rev. Code § 1711.131 as well as AOS Bulletin 2018-003 and adopt formal policies and procedures that conform to these requirements, respectively. The Society should follow proper control procedures to mitigate the risk of misappropriation of assets relating to the use of credit cards.

**Official's Response:** A credit card policy has been written up and signed by the Board. This was done when we were alerted of the necessity of this being done.

**FINDING NUMBER 2020-004**

**Noncompliance**

**Ohio Rev. Code § 5747.06** requires the employing government to withhold state income taxes from its employees' compensation. The employing government shall deduct and withhold the tax on the date that the employer directly, indirectly, or constructively compensates the employee.

**Ohio Rev. Code § 5747.07** requires an employing government to remit taxes which it withheld pursuant to Ohio Rev. Code § 5705.06 (including the state payroll tax) to the appropriate authority. It also requires the employing government to report compensation paid and taxes withheld to the tax commissioner and to each of its own employees by January 31 of each year.

The Society withheld State of Ohio income taxes in 2019; however, the Society did not remit these taxes until June 11, 2020. In addition, the Society processed certain other payroll transactions outside of their accounting system. The deductions for taxes were not reported in the accounting system; and as a result, were not subject to remittance to the Ohio Department of Taxation.

The Society should process all payroll transactions through the QuickBooks payroll module. The Society should withhold Ohio income from all applicable officials and employees' compensation and remit payments to the Ohio Department of Taxation in accordance with applicable law and file the required reports when completing the last payroll of the year to avoid interest and penalties.

This matter will be referred to the Ohio Department of Taxation.

**Official's Response:** We did not receive a response from Officials to this finding.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-005**

**Noncompliance and Material Weakness**

**Ohio Admin. Code 117-2-02(A)** states all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements, and prepare financial statements required by rule 117-2-03 of the Administrative Code. Also, **Ohio Admin. Code 117-2-02(D)** states that all local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include the following:

- Cash journal, which typically contains the following information: the amount, date, receipt number, check or electronic fund transfer number, account code, purchase order number, and all other information necessary to properly classify the transaction;
- Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund the public office uses. The amount, date, name of the payor, purpose, receipt number, and other information required for the transactions can be recorded on this ledger;
- In addition, all local public offices should maintain or provide a report similar to accounting records such as payroll reports including W-2s, payroll journals, et cetera.

The Society utilized QuickBooks accounting software in 2020 and 2019. However, the following deficiencies in utilizing this software were noted:

- In 2019, the Society recorded \$202,308 in receipts in “General Operations” and “Capital Improvements” line items in QuickBooks. For financial statement reporting, the Society reclassified \$196,714 to various revenue classifications and reported the remaining \$5,594 as State Support. However, there was no support for what receipts were reclassified. This resulted in the following:
  - \$28,863 was reclassified to Admissions. This represented 11% of the reported balance of \$252,272 and could not be substantiated due to the lack of support for what was reclassified;
  - \$44,772 was reclassified to Privilege Fees. This represented 38% of the reported balance of \$116,383 and could not be substantiated due to the lack of support for what was reclassified;
  - \$19,161 was reclassified to Rent. This represented 24% of the reported balance of \$80,735 and could not be substantiated due to the lack of support for what was reclassified;
  - \$15,591 was reclassified to Sustaining and Entry Fees. This was the entire balance and could not be substantiated due to the lack of support for what was reclassified;
  - \$61,243 was reclassified to Donations and Contributions. This represented 33% of the reported balance of \$187,874 and could not be substantiated due to the lack of support for what was reclassified;
  - The Society received \$14,101 from the State of Ohio that should have been reported as State Support. This amount was initially reported in the “General Operations” line item. It also exceeds the reported State Support of \$5,594. However, no reclassification could be proposed as we were unable to determine where this amount was reclassified to for financial statement reporting;

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-005 (Continued)**

**Noncompliance and Material Weakness (Continued)**

- The Society received \$11,650 from the Tuscarawas County Commissioners that should have been reported as Local Support. This amount was initially reported in the "General Operations" line item. It also exceeds the reported Local Support of \$0. However, no reclassification could be proposed as we were unable to determine where this amount was reclassified to for financial statement reporting;
- The Society reports their financial statements on a regulatory basis reporting only receipts, disbursements and cash balances. However, their accounting system included some activity on a GAAP (Generally Accepted Accounting Principles) basis. This necessitated adjustments for financial reporting. For 2020, the Society eliminated GAAP balances to receivables and liabilities of \$8,196 by reducing receipts by this amount. However, most liability balances eliminated related to disbursements and not receipts. However, a reclassification could not be proposed as we were unable to determine which receipt accounts the receivable balances related to, and we were unable to determine which disbursements accounts the liability balances related to;
- In 2019, the Society received two receipts totaling \$23,270 for storage rental fees. However, we were unable to match documentation on the itemized deposit to the receipt books for \$18,699 of these rental fees;
- Various payroll transactions were not processed through the QuickBooks payroll module. As a result, there were several payroll checks where taxes and other deductions were not recorded in QuickBooks. They were recorded at the net pay instead;
- Various check information was entered with the incorrect check number or date;
- Checks were not issued sequentially;
- The Society wrote checks totaling \$12,584 on October 8, 2019. They were not entered into QuickBooks as individual transactions. They were entered as aggregated amounts at various other dates when they cleared the bank. This resulted in various financial statement errors including overstating disbursements by \$60 due to clerical errors in aggregating payments when they cleared the bank;
- Various checks, including two checks totaling \$2,126 from August 1, 2019 to the former Treasurer, were not entered into QuickBooks;

In addition to deficiencies in the use of the accounting system, support was not always maintained for receipts. This included in the following:

- In 2019, \$24,930 was documented as received for grandstand Admissions receipts. Support was not maintained for these receipts;
- In 2019, \$600 was documented as received for camping; however, no support such as camping forms was maintained for this individual;
- In 2019, \$2,850 was documented as received for barn rent. While copies of checks were provided to substantiate the amount received, we were unable to obtain copies of agreements to determine if the amounts received were in accordance with Society approved agreements' and/or rates.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and receipts received for the proper amounts.



**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-005 (Continued)**

**Noncompliance and Material Weakness (Continued)**

The Society should review the “*Uniform System of Accounting for Agricultural Societies*” manual and ensure that their accounting system codes agree. Financial information should be entered into the Society's accounting system into the proper receipt and disbursement codes. Checks should be entered individually and made sequentially. The payroll system should be utilized for all payroll transactions to help ensure that all taxes as well as the gross and net pay for each transaction is properly tracked. The Society should maintain support for all transactions, including copies of agreements and various rental forms. This will help to ensure that financial statements are correctly presented and mitigate risks for fraud occurring.

**Official's Response:** Beginning in mid-2020 all incoming money is recorded in a ledger and then classified using the Unified Accounting System for Agricultural Societies Chart of Accounts using Quickbooks. The ledger can be used to verify anything missing from Quickbooks that was not recorded. Copies of checks and deposit slips are kept in monthly folders. Hopefully, moving forward this is a better system to verify and document money coming in and going out monthly.

**FINDING NUMBER 2020-006**

**Noncompliance**

**26 U.S.C. § 501(a)** states that an organization described in subsection (c) or (d) or section 401(a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503. Organizations under 501(c), 527 and 4947(a)(1) of the Internal Revenue Code are required to file Form 990 – Return of Organization Exempt from Income Tax.

The Society did not file the required Form 990 return for their fiscal years ended November 30, 2020 and 2019. As a result, the Society could be subject to fines, penalties and interest and potential loss of their non-profit status.

The Society should develop a system to ensure that all required tax forms are filed timely. This will help to ensure that the Society complies with tax exemption requirements.

**Official's Response:** We did not receive a response from Officials to this finding.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-007**

**Noncompliance and Significant Deficiency**

**26 U.S.C. § 3102** states that Medicare should be deducted from employees' compensation for all employees hired after March 31, 1986. Furthermore, employers are liable for reporting and remitting these taxes.

**26 U.S.C. § 3402(a)(1)** states in general, except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary.

**26 U.S.C. § 3403** states that the employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter, and shall not be liable to any person for the amount of any such payment.

The Society withheld \$19,047 in employee and employer portions of Federal income, Medicare and Social Security taxes in 2019; however, we were unable to determine if taxes were remitted during the audit period. In addition, Medicare and Social Security taxes were not always calculated at the correct rates. This difference may result in an additional liability of \$414 due from the Society. Additionally, the Society incorrectly paid fourth quarter 2020 Federal income, Medicare and Social Security taxes of \$2,147 to the Ohio Department of Taxation instead of to the Internal Revenue Service. Also, the Society processed certain other payroll transactions outside of their accounting system, therefore the deductions for taxes were not reported in the accounting system; and as a result, were not subject to remittance to the Internal Revenue Service. Failure to withhold the required tax could result in penalties and interest levied against the Society.

The Society should process all payroll transactions through the QuickBooks payroll module. The Society should also withhold the appropriate Federal income, Medicare and Social Security taxes from all applicable officials and employees' compensation and remit payments to the Internal Revenue Service in a timely manner.

This matter will be referred to the Internal Revenue Service.

**Official's Response:** The late payment of Ohio tax was discovered by the new office manager and the taxes were then paid. Federal, state, and city taxes are paid quarterly and have been remitted on time since mid-2020. Beginning in 2023, state taxes are now paid monthly as was determined by the State of Ohio for the Society.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-008**

**Finding for Recovery, Noncompliance and Material Weakness**

**State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)**, provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only.

The Society incurred and paid late fees, penalties and interest on Society issued credit cards, withholding remittances and utilities. Ohio Rev. Code § 5747.06 requires employers to withhold and remit income tax on behalf of employees, and the failure to make timely payments may result in late fees and penalties. The repeated incurrence of late fees, penalties and interest does not serve a proper public purpose and is considered gross negligence.

Former Treasurer, Joshua Carlisle, was responsible for the following penalties and fees:

- The Society paid penalties and interest to the State of Ohio of \$25 due to late remission of taxes due in 2019;
- The Society paid penalties and interest to the City of Dover of \$422 due to late remission of taxes due in 2019;
- The Society paid penalties and interest to the City of Dover of \$2,501 due to late remission of utilities in 2019;
- The Society paid penalties to the First National Bank of Dennison of \$46 and \$351 in 2020 and 2019, respectively due to late remission of debt payments;
- The Society paid penalties and interest to the First National Bank of Dennison of \$1,602 due to continually carrying forward unpaid balances on their credit card.

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of law. Ohio Rev. Code § 9.39; *Cordray v. Internatl. Preparatory School*, 128 Ohio St.3d 50 (2010).

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against former Treasurer Joshua Carlisle, and his bonding company, the Cincinnati Insurance Companies, jointly and severally, in the amount of \$4,947. This amount is in favor of the Tuscarawas County Agricultural Society, in the amount of \$4,947.

**Official’s Response:** The Society is now making every effort to pay all bills on time. In 2019, funds were tight and that carried over into 2020. Minimum amounts or slightly more were paid on credit cards as at times we were in the red and using Line of Credit monies. The First National Bank of Dennison Mastercard has been carrying a zero balance for well over a year. We currently only have 1 credit card now and have been able to pay off the balance as we are in a good financial position.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-009**

**Noncompliance**

**City of Dover Codified Ordinance 183.051(A)(1)** required that each employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold from each employee an amount equal to the qualifying wages of the employee earned by the employee in the Municipality multiplied by the applicable rate of the Municipality's income tax, except for qualifying wages for which withholding is not required under Section 183.052 of this Chapter or division (D) or (F) of this section. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

The Society processed certain payroll transactions outside of their accounting system. The deductions for taxes were not reported in the accounting system; and as a result, were not subject to remittance to the City of Dover Income Tax Department.

In addition to this, the Society did not always withhold City of Dover income tax from employees where payroll was processed through the accounting system. When calculating income tax to be remitted, the Society was required to pay in an additional \$28 that was not withheld from their employees in 2020.

Failure to withhold the required tax could result in penalties and interest levied against the Society.

The Society should process all payroll transactions through the QuickBooks payroll module. The Society should also withhold the appropriate City taxes from all applicable officials and employees' compensation and remit payments to the City of Dover in a timely manner.

This matter will be referred to the City of Dover Income Tax Department.

**Official's Response:** Due to the fact that so many of our employees are hired for only fair week, I believe some employee entries into payroll were just missing the checked box for city tax. The Society will pay better attention to detail when entering seasonal employees into Quickbooks to be sure that all are included in City of Dover taxes.

**FINDING NUMBER 2020-010**

**Material Weakness**

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The reconciliation of cash (bank) balances to accounting system records (book) to the accounting system is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-010 (Continued)**

**Material Weakness (Continued)**

The Society Treasurer (or individual hired to perform these duties) is responsible for reconciling the book (fund) balance to the total bank balance on a monthly basis, and the Board is responsible for reviewing the reconciliation and related support.

Bank to book reconciliations provided for the period ended November 30, 2020 did not reconcile. The Society accounting system reported a balance of \$66,930. However, the following errors were noted within the reconciliation and the accounting system:

The outstanding check listing excluded \$11,962 in checks that had not cleared the bank;

- The outstanding check listing improperly included \$916 in checks that cleared the bank during 2020;
- Prior year errors in the accounting system of \$11,151 carried forward;
- The accounting system reported \$897 in checks that were written in the prior year;
- Checks were not issued sequentially.

After adjusting for these errors, the actual reconciled balance is \$56,676.

Bank to book reconciliations provided for the period ended November 30, 2019 did not reconcile. The Society's accounting system reported a balance of \$54,851. However, the following errors were noted within the reconciliation and the accounting system:

- The outstanding check listing excluded \$11,777 in checks that had not cleared the bank;
- The accounting system excluded \$10,627 in checks that cleared the bank during and after the end of the fiscal year;
- A \$437 check was void in the accounting system that cleared the bank on October 21, 2019;
- Various other errors in the accounting system that netted to \$87.

After adjusting for these errors, the actual reconciled balance is \$43,700.

Failure to reconcile monthly increases the possibility that the Society will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Society Treasurer (or individual hired to perform these duties) should record all transactions and prepare monthly bank to book cash reconciliations, which include all bank accounts and all balances. Variances should be investigated, documented and corrected. In addition, the Board should review the monthly cash reconciliations including the related support (such as reconciling items) and document the reviews.

**Official's Response:** Bank reconciliations are completed monthly and kept in a folder for the year Nov. 30 – Nov. 30.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-011**

**Material Weakness**

The withdrawing of cash from bank accounts, while sometimes necessary, requires strong internal control procedures. Withdrawals should always be closely monitored by management and consistently follow Board approved policies and procedures over the withdrawing of cash, the subsequent disbursement of that cash, as well as the redeposit of remaining cash.

The Society withdrew cash from its operating bank account to provide start-up funds for fair events, paying vendors for services and disbursing cash prize winnings for the demolition derby. The Society withdrew \$64,000 in cash during 2019 through checks signed by the Treasurer and Board President. However, the Board of Directors did not approve the withdrawal of cash in the form of an official Board-approved resolution. Of this amount, \$26,000 was redeposited, \$16,750 was used to pay their monster truck program vendor and \$6,000 was used to pay a rodeo company. Appropriate support was maintained for the redeposited cash and the payment to the monster truck program vendor and the payment to the rodeo company was agreed to invoices and contracts.

In addition, the Society asserted that the remaining \$15,250 was utilized to make cash prize winnings for two demolition derbies, with \$8,000 being used in a derby held in July 2019 and \$7,250 being used in a derby during fair week. Initially, sufficient support was not provided, however ultimately the cash prize winnings were determined to be reasonable based on documentation later provided by the Society.

By not properly monitoring cash withdrawals and disbursements, the Society is at risk of funds being misused or misplaced. Also, disbursements made in cash increases the risk of misappropriation of assets, and that 1099's may not be issued to vendors as required.

The Society should limit the practice of withdrawing cash as much as possible. If the Society must withdraw cash for start-up money, we recommend the exact amount of the start-up cash be redeposited into the operating bank account and supporting documentation be maintained. If the Society determines it necessary to withdraw cash for payment of certain disbursements, a Board-approved set of policies and procedures should be followed. This could include the use of a reconciliation form to track the cash withdrawn, cash spent, and any cash redeposited, as well as a standard form for cash prize winners to sign. Further, the Society should maintain an audit trail for all cash disbursements. Without some of these additional procedures, as mentioned before, the Society is at risk of misuse of funds, potential misappropriation of assets and a possible finding for recovery in future audits.

**Official's Response:** Withdrawals for start up and prize money are given to the bank several weeks before the fair so that different amounts of money are available for pick-up on set days of the fair week. Two people, a board member and the office manager, pick up the start up money from the bank. Demo derby money distribution has to be signed for by the prize winners. Full Send Derby was hired in 2022 to handle the entire demo derby and keep records of disbursements.

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-012**

**Material Weakness**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Errors identified in the Society's financial statements and notes to the financial statements required audit adjustment and reclassification as follows:

- The following errors were identified in 2019:
  - The ending cash balance was overstated by \$11,151 as various classifications in disbursements were understated by the same amount. This was due to various errors in recording activity as well as improper reconciliation procedures;
  - The beginning balance did not agree to the prior year ending balance by \$842. This resulted in an adjustment to the 2019 beginning balance;
  - The Society purchased property through a loan; however, the corresponding activity was not reflected on the financial statements. As a result, Capital Outlay disbursements and Debt Proceeds revenue were both understated by \$55,000. In addition, the activity of a line of credit was not properly classified on the financial statements. This resulted in Debt Service Disbursements and Debt Proceeds being understated by \$15,000, respectively;
  - The Society reported their financial activity on a regulatory basis, which reflected only actual receipts and disbursements made during the year. However, they utilized an accounting system that processes some activity on a Generally Accepted Accounting Principles (GAAP) basis, which reports assets and liabilities. This required the Society to make adjustments from their accounting system to eliminate GAAP balances for regulatory reporting. However, errors identified in the elimination resulted in Debt Services Disbursements and Equipment and Grounds Maintenance Disbursements being understated by \$24,020 and \$15,998, respectively. It also resulted in Wages and Benefits, Utilities and Other Operating Disbursements being overstated by \$23,140, \$12,974 and \$3,904, respectively;
  - The Notes to the Financial Statement did not properly disclose the outstanding balance of new debt entered into and did not disclose pari-mutuel activity. In addition, no financial information was reported or provided for the Small Animal Committee and the Deposit note did not include all of the necessary information.
  
- The following errors were identified in 2020:
  - The Society received a \$50,000 CARES Act grant and improperly classified it as Donations and Contributions instead of State and Federal Support;
  - The Society received Paycheck Protection Program (PPP) loan of \$8,485 and improperly reported it as Donations and Contributions instead of Debt Proceeds. In addition, the Small Business Administration awarded the Society a grant to repay the loan which was directly received by the financial institution awarding the loan. This activity was not reflected on the financial statements which resulted in Debt Service Disbursement and State and Federal Support being understated by \$8,845;

**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-012 (Continued)**

**Material Weakness (Continued)**

- The Society purchased property through a loan as well as consolidating an old loan into this new loan; however, the corresponding activity was not reflected on the financial statements. As a result, Capital Outlay disbursements and Debt Service disbursements were understated by \$91,096 and \$75,904, respectively. Debt Proceeds revenue was understated by \$167,000;
- The Society reported \$6,700 in rentals as Privilege Fees instead of Rent;
- The Notes to the Financial Statement did not properly disclose all debt arrangements.

Sound financial reporting is the responsibility of the Society and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. These adjustments and reclassifications were agreed to by management, and the financial statements and accounting system have been adjusted accordingly.

In addition, the following insignificant adjustments and reclassifications were noted in the Society's financial statements:

- Wages and Benefits of \$4,550 were incorrectly reported as Other Operating Disbursements in 2019;
- Professional Services disbursements for entertainment of \$14,000 were incorrectly reported as Other Operating Disbursements in 2019;
- The Society improperly classified various activity as State and Federal Support in 2020. As a result, State and Federal Support was overstated by \$8,251 and Utilities disbursements were overstated by \$5,016, while Local Support and Other Operating Receipts were understated by \$506 and \$2,729, respectively;
- Privilege Fees of \$2,250 were improperly reported as Donations and Contributions in 2020;
- Donations and Contributions of \$1,500 for the purchase of a wash rack were incorrectly identified as Local Support in 2020.

Failure to properly report financial activity could result in material misstatements occurring and remaining undetected and fail to provide management with an accurate picture of the Society's financial position and operations.

To help ensure the Society's financial statements and notes to the financial statements are complete and accurate, the Society should take the necessary steps to ensure that all revenues, disbursements and cash balances of the Society are properly presented and disclosed in the Society's financial statements and related note disclosures.

**Official's Response:** We did not receive a response from Officials to this finding.



**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2020 AND 2019  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-013**

**Material Weakness**

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should obtain, review and approve detailed financial reports in order to properly monitor the activity of the public office.

The Society's financial transactions were processed through the QuickBooks accounting system. Periodically, monthly reports were provided to the Board of Directors for their review and approval. These reports may include the Balance Sheet, Check Detail and Deposit Detail reports. However, these reports were only approved periodically and only provided current detailed financial information. In addition, it did not appear that the Board of Directors received a formal bank reconciliation for review and approval.

Failure to review and approve monthly financial statements, including profit and loss statements accumulating financial activity for the year and monthly bank reconciliations increases the possibility that the Board of Directors does not have a complete understanding of the Society's financial position when deciding on the various operations of the Society. In addition, as one individual typically processes all information, the Board of Director's review and approval of monthly financial reports would serve to mitigate risks for a lack of segregation of duties.

The Board of Directors should review and approve various financial reports at each regular monthly meeting. Reports should include, but are not limited to, the following:

- The bank to book reconciliations;
- Check Detail Report;
- Deposit Detail Report;
- Profit and Loss Statement for the month and by year;
- Budget versus Actual Reports, should the Board enact a budget.

This will help to mitigate risks of incorrectly reporting financial activity as well as give the Board better oversight. This will also serve to give the Board information by which they may question financial activity, as deemed necessary.

**Official's Response:** Bank balances for all three of our account are presented at each monthly Board meeting. A detailed summary is also printed and provided for Board members at each monthly meeting.

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# Tuscarawas County Agricultural Society

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

NOVEMBER 30, 2020 and 2019

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2018-001	Material Weakness/Noncompliance-Accounting Records	Not corrected	Repeated as finding 2020-005
2018-002	Non-compliance- Public Records Policy	Partially corrected	Refer to management letter
2018-003	Significant Deficiency /Noncompliance	Partially corrected	Refer to management letter
2018-004	Material Weakness/Noncompliance-Filing of Form 990	Not corrected	Repeated as finding 2020-006
2018-005	Material Weakness/Noncompliance-Incomplete and Late Hinkle Submission	Not corrected	Repeated as finding 2020-001
2018-006	Non-compliance-Timely Deposits	Partially Corrected	Refer to management letter
2018-007	Material Weakness-Financial Statement Presentation	Not corrected	Repeated as finding 2020-012
2018-008	Material Weakness – Bank Reconciliation	Not corrected	Repeated as finding 2020-010
2018-009	Material Weakness-Cash Withdrawals/Disbursements	Not corrected	Repeated as finding 2020-011

# OHIO AUDITOR OF STATE KEITH FABER



**TUSCARAWAS COUNTY AGRICULTURAL SOCIETY**

**TUSCARAWAS 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 3/28/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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[www.ohioauditor.gov](http://www.ohioauditor.gov)