

ATHENS COUNTY AGRICULTURAL SOCIETY

ATHENS COUNTY

**DECEMBER 1, 2015 TO NOVEMBER 30, 2016
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Board of Trustees
Athens County Agricultural Society
P.O. Box 669
Athens, Ohio 45701

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Athens County Agricultural Society, Athens County, prepared by Julian & Grube, Inc., for the period December 1, 2014 through November 30, 2016. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Athens County Agricultural Society is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

June 21, 2017

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Julian & Grube, Inc.

Serving Ohio Local Governments

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Athens County Agricultural Society
Athens County
P.O. Box 669
Athens, Ohio 45701

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Athens County Agricultural Society and the Auditor of State, on the receipts, disbursements and balances recorded in the Athens County Agricultural Society's cash basis accounting records for the fiscal years ended November 30, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Athens County Agricultural Society. The Athens County Agricultural Society is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the fiscal years ended November 30, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Athens County Agricultural Society. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. We recalculated the November 30, 2016 and November 30, 2015 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2014 beginning fund balances recorded to the November 30, 2014 documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the December 1, 2015 beginning fund balances recorded to the November 30, 2015 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2016 and 2015 fund cash balance reported in the balance sheet detail report. The amounts agreed.
4. We confirmed the November 30, 2016 bank account balances with the Athens County Agricultural Society's financial institution. We found no exceptions
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent December bank statement. There were no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to November 30. We noted no exceptions.

6. We selected all four reconciling credits (such as deposits in transit) from the November 30, 2016 bank reconciliation:
 - a. We were unable to trace each credit to a subsequent bank statement as none of them had cleared.
 - b. We agreed the credit amounts to the Receipt Ledger. Each credit was recorded as a receipt for the same amount recorded in the reconciliation. Of the four reconciling credits, three relate to transactions occurring on July 29, 2015, totaling \$767. Per review of these transactions, it appears the Athens County Agricultural Society double-recorded these transactions, and therefore, had carried these amounts as reconciling items since the initial entry. The fourth reconciling credit relates to an entry made on June 5, 2012 for \$60. We recommend the Athens County Agricultural Society review all outstanding credits over one year and consider updating its system to remove these reconciling items.

Intergovernmental Cash Receipts

1. We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2016 and 2015. We also haphazardly selected both receipts from the County Auditor's Voucher Inquiry by Vendor from 2016 and both receipts from 2015.
 - a. We compared the amount from the above reports to the amount recorded in the Receipt Ledger. The amounts agreed.
 - b. We inspected the receipts ledger to determine whether these receipts were allocated to the proper account code(s). We found no exceptions.
 - c. We inspected the receipts ledger to determine whether the receipts were recorded in the proper year. We noted one receipt showed a payment date from the Athens County Auditor of August 3, 2015, but was not recorded and deposited by the Athens County Agricultural Society until April 19, 2016.

Admission/Grandstand Receipts

We haphazardly selected one day of admission/grandstand cash receipts from the fiscal year ended November 30, 2016 and one day of admission/grandstand cash receipts from the fiscal year ended November 30, 2015 recorded in the receipts ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc).

For August 11, 2016, the amount recorded in the receipts ledger for August 11, 2016 was \$29,612.

- a. The ticket sales recapitulation reported 3,649 tickets sold on that date.
- b. The admission price per ticket was \$8.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$29,192 for August 11, 2016, which is less than the amount recorded by \$420.

For August 10, 2015, the amount recorded in the receipts ledger for August 10, 2015 was \$13,395.

- a. The ticket sales recapitulation reported 1,696 tickets sold on that date.
- b. The admission price per ticket was \$8.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$13,568 for August 10, 2015, which exceeds the amount recorded by \$173.

Rental Receipts

We haphazardly selected 10 rental cash receipts from the fiscal year ended November 30, 2016 and 10 rental cash receipts from the fiscal year ended November 30, 2015 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt 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, 2014.
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 2016 or 2015 or debt payment activity during 2016 or 2015. We noted no new debt issuances, nor any debt payment activity during 2016 or 2015.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Payroll Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
2. For any new employees selected in step 1 we compared the following information in the minute record was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Retirement system participation and payroll withholding
 - d. Federal, State & Local income tax withholding authorization and withholding
 - e. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a – e above.

3. We inspected the last remittance of tax and retirement withholdings for the fiscal year ended November 30, 2016 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 2016. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2017	January 20, 2017	\$1,116.96	\$1,116.96
State income taxes	January 31, 2017	January 20, 2017	\$63.48	\$63.48
City of Athens	February 28, 2017	January 24, 2017	\$71.28	\$71.28

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expenditure Report for the fiscal year ended November 30, 2016 and ten from the fiscal year ended 2015 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 Expenditure 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.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires agricultural societies to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the Athens County Agricultural Society filed their complete financial statements, as defined by AOS Bulletin 2015-007, within the allotted timeframe for the fiscal year ended November 30, 2015, in the Hinkle System. The complete financial statements were not filed for the fiscal year ending November 30, 2016 until February 27, 2017, which was not within the allotted timeframe.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Athens County Agricultural Society's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is for the use of the Athens County Agricultural Society to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the fiscal years ended November 30, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Julian & Grube, Inc.
May 30, 2017



Dave Yost • Auditor of State

ATHENS COUNTY AGRICULTURAL SOCIETY

ATHENS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 3, 2017**