

OHIO EXPOSITIONS COMMISSION

Independent Accountant's Report on Applying Agreed-Upon Procedures

For the period July 24, 2019 through August 4, 2019



OHIO AUDITOR OF STATE
KEITH FABER



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Board of Commissioners
Ohio Expositions Commission
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We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Ohio Expositions Commission, Franklin County, prepared by Kennedy Cottrell Richards LLC, for the period July 24, 2019 through August 4, 2019. 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 Ohio Expositions Commission is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

October 9, 2019

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Expositions Commission and
Keith Faber, Auditor of State
Columbus, Ohio

We have performed the procedures enumerated below, which were agreed to by The Ohio Expositions Commission (the Commission) and the Ohio Auditor of State to fulfill Ohio Revised Code Section 991.06 requirements, solely to assist you in evaluating whether cash collection, Fair ticketing and vendor contracting procedures were in place and operating effectively for the duration of the 2019 Ohio State Fair (the Fair), an event sponsored by the Commission, from July 24, 2019 through August 4, 2019. The Commission is responsible for the cash collections, Fair ticketing, and vendor contracting procedures. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures and our findings are as follows:

1. We reconciled daily receipts to deposits made. For each day of the Fair, we performed the following procedures:
 - a. We ascertained the arithmetic accuracy of the daily Ticket Sales Report for both day and night shifts within \$1.00.

With respect to procedure 1.a., we noted six exceptions on the Ohio State Fair Daily Ticket Sales Report.

On July 27, 2019, the arithmetic accuracy of the daily Ticket Sales Report was correct; however, the deposit was \$52.04 more than the supporting documentation.

On July 28, 2019, the arithmetic accuracy of the daily Ticket Sales Report was correct; however, the deposit was \$395.65 more than the supporting documentation.

On July 29, 2019 the arithmetic accuracy of the daily Ticket Sales Report was correct; however, the deposit was \$408.27 less than the supporting documentation.

On August 1, 2019 the arithmetic accuracy of the daily Ticket Sales Report was correct; however, the deposit was \$100.00 more than the supporting documentation.

On August 2, 2019 the arithmetic accuracy of the daily Ticket Sales Report was correct; however, the deposit was \$100.00 less than the supporting documentation.

On August 4, 2019 the arithmetic accuracy of the daily Ticket Sales Report was correct; however, the deposit was \$130.51 more than the supporting documentation.

- b. We ascertained the arithmetic accuracy of the daily Ohio State Fair Cashiers Office – Celeste Center Reports to within \$1 and agreed daily amounts to the Ticketmaster transaction summary stubs.

With respect to procedure 1.b., we did not note any exceptions.

- c. We ascertained the arithmetic accuracy of the daily Ohio State Fair Talley Amusements Reports to within \$1, and agreed the cash deposited to the Key Bank deposit ticket.

With respect to procedure 1.c., we noted three exceptions on the Daily Ohio State Fair Talley Amusements Report.

On July 29, 2019, the arithmetic accuracy of the daily Ohio State Fair Talley Amusements Reports was correct; however, the deposit was \$12.00 less than the supporting documentation. This was due to Talley Amusements originally paying \$83,811.60. After revising the daily Ohio State Fair Talley Amusements report the actual amount that should have been paid was \$83,823.60 causing a \$12.00 variance.

On July 29, 2019, the arithmetic accuracy of the daily Ohio State Fair Talley Amusements Report was incorrect. The cumulative total was overstated by \$20.

On July 30, 2019, the arithmetic accuracy of the daily Ohio State Fair Tally Amusements Report was incorrect. The prior day balance was understated by \$20.

- d. We ascertained the arithmetic accuracy of the daily Ohio State Fair Sky Glider Daily Recap Reports to within \$1, and agreed the cash deposited to the Key Bank deposit ticket.

With respect to procedure 1.d., we noted one exception on the Ohio State Fair Sky Glider Daily Recap Reports.

On July 26, 2019, the arithmetic accuracy of the Ohio State Fair Sky Glider Daily Recap Reports was correct; however, the deposit was \$9.00 more than the supporting documentation.

- e. We ascertained the arithmetic accuracy of ten vendors each day from the daily Balance Due Worksheet to within \$1; agreed amounts to the daily Vendor Percentage

Reconciliation Sheet; and agreed the cash deposited to the validated Key Bank deposit ticket.

With respect to procedure 1.e., we did not note any exceptions.

- f. We recalculated all computations used in the State Fair 2019 Revenue Receipts Reports.

With respect to procedure 1.f., we did not note any exceptions.

- g. We traced ticket sales by cashier from the Ticket Sales Report to the actual Ohio State Fair Seller's reports and total sales to the "Z tapes", which are tapes generated from each cash register.

With respect to procedure 1.g., we noted ten discrepancies totaling \$64 between the "z" tapes and seller's reports. Discrepancies noted were as follows:

<u>Date</u>	<u>Amount</u>
7/26/2019	\$ 12
7/27/2019	8
7/28/2019	8
7/29/2019	16
7/30/2019	8
8/1/2019	8
8/2/2019	4
	<u>\$ 64</u>

- h. We agreed the total cash collected to the Revenue Receipts Reports to the validated Key Bank deposit ticket.

With respect to procedure 1.h., we did not note any exceptions.

- i. We scanned the validated daily Revenue Cash Receipts Reports from the State Treasurer for any bank adjustments and agreed the report to the Revenue Receipts Report.

With respect to procedure 1.i., we noted three exceptions on the Revenue Cash Receipts from the State Treasurer.

On July 26, 2019, the daily Revenue Cash Receipts Reports from the State Treasurer did not agree to the Revenue Receipt Report. The Revenue Cash Receipts Reports from the State Treasurer was overstated by \$9.00.

On July 29, 2019, the daily Revenue Cash Receipts Reports from the State Treasurer did not agree to the Revenue Receipt Report. The Revenue Cash Receipts Reports from the State Treasurer was understated by \$12.00.

On August 4, 2019, the daily Revenue Cash Receipts Reports from the State Treasurer did not agree to the Revenue Receipt Report. The Revenue Cash Receipts Reports from the State Treasurer was understated by \$120.00.

2. We determined that tickets used in gate receipts had been sequentially accounted for by performing the following procedures.
 - a. We obtained the beginning ticket inventory listings provided to us by the Commission and noted all the tickets on hand were sequentially ordered.

With respect to procedure 2.a., we did not note any exceptions.

- b. We selected 10 sets of residual tickets on the day after the Fair had ended from all types of tickets available, and agreed the quantity remaining to the Commission's ending ticket inventory.

With respect to procedure 2.b., we did not note any exceptions.

3. We verified the frontage measurement for vendors with contracts based on frontage. We participated in the measurement of all vendor booth frontages and verified that our measurements agreed with the measurements provided by the Commission and Talley Amusements reports.

With respect to procedure 3, we did not note any exceptions.

4. We determined that the Commission, through resolutions in the minutes, approved the expenditures on contracts for the 2019 Ohio State Fair.

With respect to procedure 4, formal approval for 2019 fair contract expenditures was noted in the administrative/legislative/fiscal committee minutes on October 18, 2018 in Resolution 18-17.

5. We determined that total payments made against contracts per the Ohio State Fair Attraction and Entertainment Contract Payments Schedule, totaling \$1,716,711.50 agreed with the amounts noted in each respective contract.

With respect to procedure 5, we did not note any exceptions.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the Ohio Auditor of State and is not intended to be and should not be used by anyone other than those specified parties.

Kennedy Cottrell Richards LLC

A handwritten signature in black ink that reads "Kennedy Cottrell Richards LLC". The signature is written in a cursive, flowing style.

Gahanna, Ohio
August 23, 2019

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OHIO AUDITOR OF STATE KEITH FABER



OHIO EXPOSITIONS COMMISSION

FRANKLIN 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
NOVEMBER 7, 2019**