

**SHELBY COUNTY  
AGRICULTURAL SOCIETY**  
SHELBY COUNTY, OHIO

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED  
NOVEMBER 30, 2020 AND 2019**



OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPARepor@ohioauditor.gov  
(800) 282-0370

Board of Trustees  
Shelby County Agricultural Society  
655 South Highland Ave.  
Sidney, Ohio 45365

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Shelby County Agricultural Society, prepared by Julian & Grube, Inc., for the period December 1, 2019 through November 30, 2020. 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 Shelby County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

**April 19, 2021**

**This page intentionally left blank.**

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Shelby County Agricultural Society  
Shelby County  
655 South Highland Ave.  
Sidney, Ohio 45365

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Shelby County Agricultural Society (the Society) and the Auditor of State, on the receipts, disbursements and balances recorded in the Society's cash basis accounting records for the fiscal years ended November 30, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Society. The Society is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the fiscal years ended November 30, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the 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 and Investments**

1. We recalculated the November 30, 2020 and November 30, 2019 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2018 beginning fund balances recorded to the November 30, 2018 balances documented in the prior year audited statements. We found no exceptions. We also agreed the December 1, 2019 beginning fund balances recorded to the November 30, 2019 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2020 and 2019 fund cash balances reported in the Balance Sheet Reports and the financial statements filed by the Society in the Hinkle System. We noted the following exceptions:
  - a. November 30, 2020 Balance Sheet Report had the following exceptions:
    - i. Regular Checking account balance on the Balance Sheet Report was \$1,116 higher than the Reconciliation Report due to checks voided subsequent to fiscal year end.
    - ii. Certificate of Deposit balances in the Balance Sheet Report were \$1,680 lower than the reconciliation reports due to interest paid not recorded until the subsequent fiscal year end.
    - iii. Hinkle Report was \$300 lower than the Balance Sheet Report due to a fiscal year 2020 check voided subsequent to fiscal year end.
  - b. November 30, 2019 Balance Sheet Report had the following exceptions:
    - i. Regular Checking account balance on the Balance Sheet Report was \$160 higher than the Reconciliation Report due to checks voided subsequent to fiscal year end.
    - ii. Certificate of Deposit balances in the Balance Sheet Report were \$627 lower than the reconciliation reports due to interest paid not recorded until the subsequent fiscal year end.
4. We confirmed the November 30, 2020 bank account balances with the Society's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2020 bank reconciliations. We found only the exceptions noted in step 3 above.

5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2020 bank reconciliation:
  - a. We traced each debit to the subsequent December bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to November 30. There were no exceptions.
6. We inspected investments held at November 30, 2020 and November 30, 2019 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. There were no exceptions.

### **Intergovernmental and Other Confirmable Cash Receipts**

We selected a total of five receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor's Appropriation History Reports from 2020 and a total of five from 2019.

- a. We compared the amount from the above-named reports to the amount recorded in the General Ledger Reports. The amounts agreed.
- b. We inspected the General Ledger Reports to determine these receipts were allocated to the proper account codes. We found no exceptions.
- c. We inspected the General Ledger Reports to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Admission/Grandstand Receipts**

We selected two days of admission/grandstand cash receipts from the fiscal year ended November 30, 2019 recorded in the Profit and Loss Detail Report and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). The amounts agreed.

### **Rental Receipts**

We selected 10 rental cash receipts from the fiscal year ended November 30, 2019 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Profit and Loss Detail Report. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found one exception where there was no approved rate in force.
- c. Inspected the Profit and Loss Detail Report to determine whether the receipt was recorded in the proper year. We found no exceptions.

### **Other Receipts**

We selected 10 other receipts from the fiscal year ended November 30, 2020 and 10 other receipts from the fiscal year ended November 30, 2019 and:

- a. Agreed the receipt amount recorded in the Profit and Loss Detail Reports to supporting documentation. We found two exceptions in the fiscal year ended November 30, 2020 where there was no supporting documentation totaling \$2,823.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Profit and Loss Detail Reports to determine the receipt was posted to the proper account code and was recorded in the proper year. We found no exceptions.

**Debt**

1. From the prior audit documentation, we observed the following note outstanding as of November 30, 2018. This amount agreed to the Societies December 1, 2018 balance on the summary we used in procedure 3.

Issue	Principal outstanding as of November 30, 2018:
Note Payable for Grandstands	\$43,304

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 2020 or 2019 or debt payment activity during 2020 or 2019. All debt agreed to the summary we used in procedure 3. There was no debt activity during 2020.
3. We obtained a summary of debt service payments owed during 2020 and 2019 and agreed the payment from the General Ledger Report to the related debt amortization schedule. We also compared the date the debt service payments were due to the date the Society made the payment. There was no debt activity during 2020. We found no exceptions.

**Non-Payroll Cash Disbursements**

We selected 10 disbursements from the General Ledger Reports for the fiscal year ended November 30, 2020 and 10 from the fiscal year ended November 30, 2019 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the General Ledger Reports and to the names and amounts on the supporting invoices. We found no exceptions.
- c. Based on the nature of the expenditure, the account coding is reasonable. We found no exceptions.

**Sunshine Law Compliance**

1. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We inquired with Society management and determined that:
  - a. The Society did not have any completed public records requests during the engagement period.
  - b. The Society did not have any denied public records requests during the engagement period.
  - c. The Society did not have any public records requests with redactions during the engagement period.
3. We inquired with Society management and determined that the Society did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period, therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with Society management and determined that the Society did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).

6. We inquired with Society management and determined that the Society did not have a public records policy during the engagement period, therefore it could not be displayed in all the branches of the Society as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Society management and determined that the Society did not have a records commission or a record retention policy nor were any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Society management regarding individual training certificates to determine whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found that there has been no attendance at the Public Records Training.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Society notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

### Other Compliance

1. Ohio Rev. Code Section 117.38 requires Societies to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Society filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the fiscal years ended November 30, 2020 and 2019 in the Hinkle system. There were no exceptions.
2. For all credit card accounts we obtained:
  - copies of existing internal control policies,
  - a list(s) of authorized users, and
  - a list of all credit card account transactions.
  - a. We inspected the established policy obtained above and determined it is:
    - i. in compliance with the HB 312 statutory requirements, and
    - ii. implemented by the entity.We found the policy did not include maximum credit limits or processes for credit card issuance, credit card re-issuance, credit card cancellation, and reporting lost or stolen credit cards.



- b. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
  - i. Use was by an authorized user within the guidelines established in the policy, and
  - ii. Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.
- c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
  - i. No unpaid beginning balance was carried forward to the current billing cycle,
  - ii. Ending statement balance was paid in full, and
  - iii. Statement contained no interest or late fees.We found no exceptions.

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 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 to provide assistance in the evaluation of the Society's receipts, disbursements and balances recorded in their cash-basis accounting records for the fiscal years ended November 30, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Julian & Grube, Inc.  
March 5, 2021

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**SHELBY COUNTY AGRICULTURAL SOCIETY**

**SHELBY 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 5/6/2021**

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

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