



Mary Taylor, CPA  
Auditor of State



**SCIOTO COUNTY AGRICULTURAL SOCIETY  
SCIOTO COUNTY**

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# Mary Taylor, CPA

Auditor of State

Scioto County Agricultural Society  
Scioto County  
P.O. Box 109  
Lucasville, Ohio 45648

To the Board of Directors:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statement due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare a financial statement pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statement in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statement presents are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statement you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

July 26, 2007

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Scioto County Agricultural Society  
Scioto County  
P.O. Box 109  
Lucasville, Ohio 45648

To the Board of Directors:

We have audited the accompanying financial statement of the Scioto County Agricultural Society, Scioto County, Ohio (the Society), as of and for the years ended November 30, 2006 and 2005. This financial statement is the responsibility of the Society's management. Our responsibility is to express an opinion on this financial statement based on our audit.

Except as described in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

We were unable to obtain the necessary assurances concerning the completeness of the recorded admissions receipts for the years ended November 30, 2006 and 2005. It was not practical to perform alternative procedures.

As described more fully in Note 1, the Society prepared this financial statement using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Society to reformat its financial statement presentation and make other changes effective for the years ended November 30, 2006 and 2005. While the Society does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statement does not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Society has elected not to reformat its statement. Since this Society does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statement referred to above for the years ended November 30, 2006 and 2005 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Society as of November 30, 2006 and 2005, or its changes in financial position for the years then ended.

Also, in our opinion, except for such adjustments, if any, that would have been necessary had sufficient competent evidential matter been available to assure the completeness of the recorded admissions receipts for the years ended November 30, 2006 and 2005, the financial statement referred to above presents fairly, in all material respects, the cash balance of the Scioto County Agricultural Society, Scioto County, as of November 30, 2006 and 2005, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Society to include Management's Discussion and Analysis for the years ended November 30, 2006 and 2005. The Society has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statement.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2007, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

July 26, 2007



**SCIOTO COUNTY AGRICULTURAL SOCIETY  
SCIOTO COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH BALANCE  
FOR THE YEARS ENDED NOVEMBER 30, 2006 AND 2005**

|   | <b>2006</b>      | <b>2005</b>      |
|---|------------------|------------------|
| <b>Operating Receipts:</b>  |                  |                  |
| Admissions  | \$331,324        | \$335,863        |
| Privilege Fees  | 83,464           | 86,682           |
| Rentals   | 93,585           | 139,580          |
| Other Operating Receipts  | 53,198           | 67,879           |
| Total Operating Receipts  | 561,571          | 630,004          |
| <b>Operating Disbursements:</b>   |                  |                  |
| Wages and Benefits  | 81,895           | 76,459           |
| Utilities   | 42,212           | 43,280           |
| Professional Services   | 257,296          | 253,166          |
| Equipment and Grounds Maintenance   | 150,855          | 104,356          |
| Senior Fair   | 10,106           | 10,776           |
| Junior Fair   | 17,152           | 18,759           |
| Capital Outlay  | 32,008           | 218,808          |
| Other Operating Disbursements   | 17,545           | 13,454           |
| Total Operating Disbursements   | 609,069          | 739,058          |
| Excess (Deficiency) of Operating Receipts<br>Over (Under) Operating Disbursements | (47,498)         | (109,054)        |
| <b>Non-Operating Receipts (Disbursements):</b>                                    |                  |                  |
| State Support   | 6,451            | 6,740            |
| County Support  | 2,400            | 2,400            |
| Donations/Contributions   | 62,408           | 79,012           |
| Investment Income   | 2,371            | 3,429            |
| Debt Service  | (68,758)         | (70,252)         |
| Net Non-Operating Receipts (Disbursements)  | 4,872            | 21,329           |
| Excess (Deficiency) of Receipts Over (Under) Disbursements                        | (42,626)         | (87,725)         |
| Cash Balance, Beginning of Year   | 160,209          | 247,934          |
| <b>Cash Balance, End of Year</b>  | <b>\$117,583</b> | <b>\$160,209</b> |

*The notes to the financial statement are an integral part of this statement.*

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**SCIOTO COUNTY AGRICULTURAL SOCIETY  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2006 AND 2005**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Agricultural Society, Scioto County (the Society), as a body corporate and politic. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1908 to operate an annual agricultural fair. The Society sponsors the week-long Scioto County Fair during August. Scioto County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 24 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Scioto County and pay an annual membership fee to the Society.

**Reporting Entity**

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair. Other year round activities at the fairgrounds including facility rental, ground track, and community events including Swap days and poultry shows. The reporting entity does not include any other activities or entities of Scioto County, Ohio.

Notes 6 and 7, respectively, summarize the Junior Fair Board's and 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.

**B. Basis of Accounting**

This financial statement follows the accounting basis the Auditor of State prescribes or permits, which is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned, and disbursements when paid rather than when a liability is incurred.

This statement includes adequate disclosure of material matters, as the Auditor of State prescribe or permits.

**C. Cash**

The Society had one checking account and certificates of deposit.

**D. Property, Plant, and Equipment**

The Society's accounting basis records acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The accompanying financial statement does not include these items as assets.

**SCIOTO COUNTY AGRICULTURAL SOCIETY  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2006 AND 2005  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. 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). Management is unaware of any actions or events that would jeopardize the Society's tax status.

**2. CASH**

The carrying amount of cash at November 30, 2006 and 2005 follows:

|                         | 2006      | 2005      |
|-------------------------|-----------|-----------|
| Demand deposits         | \$25,963  | \$89,414  |
| Certificates of deposit | 50,000    | 30,000    |
| Money market            | 41,620    | 40,795    |
| Total deposits          | \$117,583 | \$160,209 |

**Deposits:** The Federal Deposit Insurance Corporation insures up to \$100,000 of the Society's bank balance. The remainder was uninsured and uncollateralized.

**3. DEBT**

Debt outstanding at November 30, 2006 was as follows:

|                            | Principal | Interest Rate |
|----------------------------|-----------|---------------|
| County Fair Facility Bonds | \$670,000 | 4.35-5.7%     |

Scioto County loaned the Society \$835,000 in 2000 as part of a various purpose bond issuance to provide funds for the construction of a Livestock Complex at the Scioto County Fairgrounds. The Society is responsible for payment to Scioto County for the bonds.

Amortization of the above debt is scheduled as follows:

| Year ending<br>November 30: | County Loan | Interest  | Total     |
|-----------------------------|-------------|-----------|-----------|
| 2007                        | \$35,000    | \$37,273  | \$72,273  |
| 2008                        | 35,000      | 35,540    | 70,540    |
| 2009                        | 35,000      | 33,790    | 68,790    |
| 2010                        | 40,000      | 32,005    | 72,005    |
| 2011                        | 40,000      | 29,925    | 69,925    |
| 2012-2016                   | 240,000     | 112,290   | 352,290   |
| 2017-2020                   | 245,000     | 35,910    | 280,910   |
| Total                       | \$670,000   | \$316,733 | \$986,733 |

**SCIOTO COUNTY AGRICULTURAL SOCIETY  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2006 AND 2005  
(Continued)**

**4. SOCIAL BENEFIT PLAN**

All employees contribute to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. For 2006 and 2005 employees contributed 6.2% of their gross salaries. The Society contributed an amount equal to 6.2% of participant's gross salaries through November 30, 2006.

**5. RISK MANAGEMENT**

The Scioto County Commissioners provide general insurance coverage for all the buildings on the Scioto County Fairgrounds pursuant to Ohio Revised Code § 1711.24

The Society belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per occurrence, including claim adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$10,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$12,000,000 with the General Reinsurance Corporation, through contracts with PEP.

If losses exhaust PEP's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

Through 2004, PEP retained property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsured losses exceeding \$100,000 up to \$500 million per occurrence.

Beginning in 2005, Travelers reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop-loss coverage based upon the combined members' total insurable value. If the stop loss is reached by payment of losses between \$100,000 and \$250,000, Travelers will reinsure specific losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2005 was \$1,682,589.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective township.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

**SCIOTO COUNTY AGRICULTURAL SOCIETY  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2006 AND 2005  
(Continued)**

**5. RISK MANAGEMENT (Continued)**

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2005 and 2004 (the latest information available):

| <u>Casualty Coverage</u> | <u>2005</u>         | <u>2004</u>         |
|--------------------------|---------------------|---------------------|
| Assets                   | \$29,719,675        | \$27,437,169        |
| Liabilities              | <u>(15,994,168)</u> | <u>(13,880,038)</u> |
| Retained earnings        | <u>\$13,725,507</u> | <u>\$13,557,131</u> |

| <u>Property Coverage</u> | <u>2005</u>        | <u>2004</u>        |
|--------------------------|--------------------|--------------------|
| Assets                   | \$4,443,332        | \$3,648,272        |
| Liabilities              | <u>(1,068,245)</u> | <u>(540,073)</u>   |
| Retained earnings        | <u>\$3,375,087</u> | <u>\$3,108,199</u> |

The Casualty Coverage assets and retained earnings above include approximately \$14.3 million and \$12 million of unpaid claims to be billed to approximately 430 member governments in the future, as of December 31, 2005 and 2004, respectively. PEP will collect these amounts in future annual premium billings when PEP's related liabilities are due for payment.

**6. JUNIOR FAIR BOARD**

The Junior Fair consists of 4-H, FFA, VICA, Boy and Girl Scouts and local school participants. Its activities are overseen by a four member 4-H advisory committee. The Fair Board's mission is to promote the interest of Scioto County youth through their exhibits and activities at the County Fair. The Junior Fair Board helps to facilitate events prior to and during the annual fair. The Junior Fair Board does not receive, disburse or hold cash and they do not have a bank account.

**7. JUNIOR LIVESTOCK SALE COMMITTEE**

The 4-H Market and Breeding Animal Committee is a separate committee 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 Scioto County's auction. Monies to cover the cost of the large livestock auction are generated through a \$10 fee per sale of animal and are retained by the Committee. Monies to cover the cost of the poultry auction are generated through a 5% commission paid to the auctioneer. The accompanying financial statement does not include the activities of the 4-H Market and Breeding Animal Committee.

**SCIOTO COUNTY AGRICULTURAL SOCIETY  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2006 AND 2005  
(Continued)**

**7. JUNIOR LIVESTOCK SALE COMMITTEE (Continued)**

The 4-H Market and Breeding Animal Committee's financial activity for the years ended November 30, 2006 and 2005 follows:

|                        | <u>2006</u>     | <u>2005</u>     |
|------------------------|-----------------|-----------------|
| Beginning Cash Balance | \$ 5,733        | \$ 8,019        |
| Receipts               | 28,134          | 16,455          |
| Disbursements          | <u>(25,063)</u> | <u>(18,741)</u> |
| Ending Cash Balance    | <u>\$ 8,804</u> | <u>\$ 5,733</u> |

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Scioto County Agricultural Society  
Scioto County  
P.O. Box 109  
Lucasville, Ohio 45648

To the Board of Directors:

We have audited the financial statement of the Scioto County Agricultural Society, Scioto County, Ohio (the Society), as of and for the years ended November 30, 2006 and 2005, and have issued our report thereon dated July 26, 2007, wherein we noted the Society follows accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted that sufficient competent evidential matter was not available to obtain the necessary assurances over the completeness of the Society's recorded admissions receipts for the years ended November 30, 2006 and 2005. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

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

In planning and performing our audit, we considered the Society's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Society's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Society's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Society's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Society's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiencies described in the accompanying Schedule of Findings to be significant deficiencies in internal control over financial reporting: 2006-001 and 2006-002.

Scioto County Agricultural Society  
Scioto County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Society's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we believe finding number 2006-001 to be a material weakness.

We also noted certain internal control matters we reported to the Society's management in a separate letter dated July 26, 2007.

### **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 determination of financial statement amounts. However, providing an opinion 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management and the Board of Directors. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

July 26, 2007

**SCIOTO COUNTY AGRICULTURAL SOCIETY  
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2006 AND 2005**

|   |
|---|
| <b>FINDINGS RELATED TO THE FINANCIAL STATEMENT<br/>REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b> |
|---|

**FINDING NUMBER 2006-001**

**Material Weakness**

The November, 2002 Revision of the Uniform System of Accounting for Agricultural Societies states that all tickets for admission to the fair and its events shall be consecutively pre-numbered. Separate tickets shall be used to account for each type of admission. The numbered sequence of tickets given to distribution locations shall be recorded. All unsold tickets and cash for sold tickets shall be returned and compared against the tickets issued. The cash returned should equal the expected revenue from the tickets sold. A single pre-numbered cash receipt shall be issued for each batch of tickets sold. For example, revenue from the tickets sold by the fair office shall be reconciled with the pre-numbered tickets assigned to the fair office for sale. Separate reconciliations shall be performed for groups of tickets assigned to each local merchant for sale. A single, pre-numbered cash receipt shall be assigned to account for the cash associated with all reconciliations.

The Scioto County Agricultural Society maintained general ticket accountability forms for the admission tickets but did not indicate the detail of beginning and ending ticket numbers, but merely the total tickets for each individual type of ticket sold. Therefore, the Society did not maintain numerical control over all of the tickets. All of the tickets issued for entrance to the fair contained preprinted numbers that would allow for numerical control through the use of ticket accountability forms. The lack of ticket accountability could result in individuals gaining access to the fairgrounds without paying for the tickets. This also does not provide sufficient evidence to assure the completeness of the recorded ticket receipts.

We recommend the Society utilize ticket accountability forms for all tickets issued. A form should be used to total all of the tickets available for sale, including beginning and ending ticket numbers, the total tickets sold, and the amount of money collected. Additionally, the Board of Directors should collect all unsold tickets to ensure that all of the tickets were either sold or returned to the Board of Directors.

**FINDING NUMBER 2006-002**

**Significant Deficiency**

The Agricultural Society should maintain an accounting system and accounting records sufficient to enable the Society to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

The Agricultural Society utilized vending machines for the sale of pop. The total amount collected was \$35,872 and \$29,462, during 2005 and 2006 respectively. These items were purchased by the Society, and the vending machines were stocked and utilized during special events such as the annual fair, Swap Days, etc. Records were not maintained by the Society to document amount collected, quantity purchased, beginning inventory, ending inventory, quantity sold and profit from sales. The lack of accountability over these funds could result in an inability to account for items purchased for resale and an inability to verify the amounts collected and recorded to the Society's Receipt Ledger.

We recommend the Agricultural Society establish control procedures that would allow them to determine the completeness and existence of revenues. In addition, we recommend that records be maintained to support amounts received from vending machine sales. These records should include the following: beginning inventories, purchases, ending inventories, cost of sales, profit from sales, machine collection summaries and summaries of amounts paid into the Asst. Secretary – Treasurer's Office.

**SCIOTO COUNTY AGRICULTURAL SOCIETY  
SCIOTO COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
NOVEMBER 30, 2006 AND 2005**

| Finding Number | Finding Summary  | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b> |
|----------------|--|------------------|---|
| 2004-001       | Finding for Recovery in the amount of \$369                                  | Yes              |   |
| 2004-002       | Inadequate supporting documentation for vending machine and parking receipts | No               | Partially corrected – see Finding 2006-002  |



**Mary Taylor, CPA**  
Auditor of State

**AGRICULTURAL SOCIETY**

**SCIOTO 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  
SEPTEMBER 18, 2007**