

**HARTFORD INDEPENDENT AGRICULTURAL SOCIETY**

**LICKING COUNTY**

**DECEMBER 1, 2014 TO NOVEMBER 30, 2016  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Directors  
Hartford Independent Agricultural Society  
14028 Fairground Road  
Croton, Ohio 43013

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Hartford Independent Agricultural Society, Licking 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 Hartford Independent 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

May 17, 2017

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## **Julian & Grube, Inc.**

*Serving Ohio Local Governments*

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### **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Hartford Independent Agricultural Society  
Licking County  
14028 Fairground Road  
Croton, Ohio 43013

We have performed the procedures enumerated below, with which the Board of Directors and the management of the Hartford Independent Agricultural Society and the Auditor of State agreed, solely to assist the Board in evaluating 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. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountant's attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 tested the mathematical accuracy of 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 balances in the prior fiscal year audited statements. 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 General Ledger. The amounts agreed.
4. We confirmed the November 30, 2016 bank account balances with the Hartford Independent Agricultural Society's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2016 bank reconciliation without exception.
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. We found 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 tested investments held at November 30, 2016 and November 30, 2015 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. We noted no exceptions.

### **Intergovernmental Receipts**

1. We selected five receipts from the County Vendor Reports from 2016 and five from 2015.
  - a. We compared the amount from the above reports to the amount recorded in the Receipt Ledger. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper account code(s). We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper fiscal year. We found no exceptions.

### **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 determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc). The amounts agreed.

### **Privilege Fee Receipts**

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

- a. Receipt amount agreed to the amount recorded in the Receipt Ledger. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was recorded in the proper fiscal year. We found no exceptions.

### **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 determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Ledger. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was recorded in the proper fiscal year. We found no exceptions.

### **Junior Livestock Auction**

1. We selected three livestock auction sales. For each sale, we:
  - a. Agreed the sale amount recorded in the cash receipts book to:
    - i. The auction bid records.
    - ii. Bank deposit from the sale
    - iii. The seller's invoice
    - iv. The amount on the check written to the seller.We found no exceptions.
  - b. Also, agreed the auction bid records to:
    - i. The buyer's invoice amount

- ii. Bank deposit for the purchase  
We found no exceptions.

### Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the fiscal year ended November 30, 2016 and 10 over-the-counter cash receipts from the fiscal year ended 2015 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the receipt ledger. The amounts agreed.
- b. Receipt was posted to the proper fund(s), and was recorded in the proper fiscal year. We found no exceptions.

### Debt

- 1. From the prior audit documentation, we noted the following loan outstanding as of November 30, 2014. This amount agreed to the Hartford Independent Agricultural Society's December 1, 2015 balances on the summary we used in step 3.

Issue	Principal outstanding as of November 30, 2014:
Heartland Bank Digital Sign Loan	\$23,106

- 2. We inquired of management, and scanned 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. All debt noted agreed to the summary we used in step 3.
- 3. We obtained a summary of debt service payments owed during 2016 and 2015 and agreed these payments from the expenditure ledger to the related debt amortization schedule. We also compared the date the debt service payments were due to the date the Hartford Independent Agricultural Society made the payments. We found no exceptions.

### 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 determined whether 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 scanned the last remittance of tax and retirement withholdings for the fiscal year ended November 30, 2016 to determine whether 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:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes, social security, & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2017	January 5, 2017	\$2,469.50	\$2,469.50
State income taxes	January 31, 2017	January 4, 2017	\$204.62	\$204.62
Centerburg LSD	January 17, 2017	January 3, 2017	\$18.00	\$18.00

**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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Hartford Independent Agricultural Society's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express 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 management, those charged with governance the Auditor of State, and others within the Hartford Independent Agricultural Society, and is not intended to be, and should not be used by anyone other than these specified parties.



Julian & Grube, Inc.  
 April 27, 2017





# Dave Yost • Auditor of State

HARTFORD INDEPENDENT AGRICULTURAL SOCIETY

LICKING 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  
MAY 30, 2017