

**MEIGS COUNTY AGRICULTURAL SOCIETY**

**MEIGS COUNTY**

**DECEMBER 1, 2016 TO NOVEMBER 30, 2018  
AGREED-UPON PROCEDURES**





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Board of Directors  
Meigs County Agricultural Society  
42455 Woods Road  
Coolville, Ohio 45723

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Meigs County Agricultural Society, prepared by Julian & Grube, Inc., for the period December 1, 2016 through November 30, 2018. 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 Meigs County Agricultural Society is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

June 13, 2019

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**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

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

Meigs County Agricultural Society  
Meigs County  
42455 Woods Road  
Coolville, Ohio 45723

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of the Meigs 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, 2018 and 2017 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, 2018 and 2017 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, 2018 and November 30, 2017 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2016 beginning fund balances recorded to the November 30, 2016 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the December 1, 2017 beginning fund balances recorded to the November 30, 2017 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the totals of the November 30, 2018 and 2017 fund cash balances reported in the General Ledger Report. We found the book balance per the November 30, 2018 Reconciliation Summary Report, for the livestock account was \$24,917, while the General Ledger Report balance was \$24,117.
4. We confirmed the November 30, 2018 bank account balances with the Society's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2018 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2018 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. There were no exceptions.

6. We traced interbank account transfers occurring in November of 2018 and 2017 to the accounting records and reconciliation to determine if they were properly recorded. We found no exceptions.
7. We inspected investments held at November 30, 2018 and November 30, 2017 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 Cash Receipts**

We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2018 and 2017. We also selected all three receipts from the County Auditor Distribution Transaction Detail Report from 2018 and all two for 2017.

- a. We compared the amount from the above reports to the amount recorded in the General Ledger Report. The amounts agreed.
- b. We inspected the General Ledger Report to determine whether these receipts were allocated to the proper account codes. We found no exceptions.
- c. We inspected the General Ledger Report to determine whether the receipts were recorded in the proper 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, 2018 and one day of admission/grandstand cash receipts from the fiscal year ended November 30, 2017 recorded in the General Ledger Report and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.).

For August 16, 2018, the amount recorded in the receipts ledger for August 16, 2018 was \$13,223.

- a. The ticket sales recapitulation reported 1,620 daily entry tickets sold and 10 season tickets sold on that date.
- b. The admission price per ticket was \$8 for daily entry tickets and \$17 for season tickets.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$13,130 for August 16, 2018, which is less than the amount recorded by \$93.

For August 15, 2017, the amount recorded in the receipts ledger for August 15, 2017 was \$11,205.

- a. The ticket sales recapitulation reported 1,264 daily entry tickets sold and 62 season tickets sold on that date.
- b. The admission price per ticket was \$8 for daily entry tickets and \$17 for season tickets.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$11,166 for August 15, 2017, which is less than the amount recorded by \$39.

### **Junior Livestock Auction**

We haphazardly 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, 2018 and 10 over-the-counter cash receipts from the fiscal year ended 2017 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger Report. The amounts agreed.
- b. Inspected the General Ledger Report to determine the receipt was posted to the proper funds and 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, 2016.
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 2018 or 2017 or debt payment activity during 2018 or 2017. There were no new debt issuances, nor any debt payment activity during 2018 or 2017.

### **Non-Payroll Cash Disbursements**

We haphazardly selected 10 disbursements from the General Ledger Report for the fiscal year ended November 30, 2018 and 10 from the fiscal year ended 2017 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 Report and to the names and amounts on the supporting invoices. We found the check number for one disbursement was incorrectly entered into the General Ledger Report. The General Ledger Report documented a check number of 11331 but the canceled check number was 11337.
- c. Based on the nature of the expenditure, the account coding is reasonable. We found no exceptions.

### **Other Compliance**

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 for the fiscal years ended November 30, 2018 and 2017 in the Hinkle system. Financial information was filed on February 25, 2018 for the fiscal year ended November 30, 2017, which was not within the allotted timeframe. Financial information was timely filed for the fiscal year ended November 30, 2018.

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, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Julian & Grube, Inc.  
April 24, 2019



# OHIO AUDITOR OF STATE KEITH FABER



**MEIGS COUNTY AGRICULTURAL SOCIETY**

**MEIGS 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  
JUNE 27, 2019**