



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

Brown County Agricultural Society  
Brown County  
325 W State Street  
Georgetown, Ohio 45121

We have performed the procedures enumerated below on the Brown County Agricultural Society's (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2024 and 2023 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 years ended November 30, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society.

The Board of Directors and the management of the Society have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Society's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended November 30, 2024 and 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash

1. We recalculated the November 30, 2024 and November 30, 2023 bank reconciliations. We found the November 2023 People's Bank Jr. Horse/Grant account bank reconciliation reported an incorrect bank balance and an interest receipt in the amount of \$121 that was not received until December 2023. We also noted there was no reconciliation at November 30, 2023 for the People's Bank Square account.
2. We agreed the December 1, 2022 beginning fund balances recorded to the November 30, 2022 balances in the prior year audited statements. We found a variance of \$36. We also agreed the December 1, 2023 beginning fund balances for each fund recorded to the November 30, 2023 balances. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliation adjusted QuickBooks balances as of November 30, 2024 and 2023 to the total fund cash balances reported in the General Ledger and the financial

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statements filed by the Society in the Hinkle System. The amounts did not agree. We found variances of \$31 and \$(90) between the bank reconciliation and the General Ledger at November 30, 2023 and 2024, respectively and variances of \$40 and \$(82) between the bank reconciliation and the financial statements at November 30, 2023 and 2024, respectively.

4. We confirmed the November 30, 2024 bank account balances with the Society's financial institutions and Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2024 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the November 30, 2024 bank reconciliation:
  - a. We traced each debit to the subsequent December bank statements. 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. We found no exceptions.
6. We traced interbank account transfers occurring in November of 2024 and 2023 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.

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

1. We selected a total of 5 receipts from the Distribution Transaction Detail Report (State DTL) from 2024 and all 3 from 2023.
  - a. We compared the amount from the above named report to the amount recorded in the QuickBooks receipt ledger. The amounts agreed.
  - b. We inspected the QuickBooks receipt ledger to determine these receipts were allocated to the proper account code. We found no exceptions.
  - c. We inspected the QuickBooks receipt ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the individual amounts paid from Brown County and from the Ohio Department of Agriculture during the year ending November 30, 2023 with the County and the Ohio Department of Agriculture. We found no exceptions.
  - a. We inspected the QuickBooks receipt ledger to determine whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We inspected the QuickBooks receipt ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

#### **Admission Receipts**

We selected 2 days of admission cash receipts from the year ended November 30, 2024 and 2 days of admission cash receipts from the year ended November 30, 2023 recorded in the QuickBooks receipt ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.).

For September 25, 2024, the amount recorded in the receipt ledger for September 25, 2024 was \$54,960.

- a. The ticket sales recapitulation reported 2,679 General Admission tickets and 318 Seasonal tickets sold on that date.
- b. The General Admission price per ticket was \$15 and Seasonal passes were \$45.
- c. Therefore the recapitulation sheet multiplied by the admission prices supports admission receipts of \$54,495 for September 25, 2024, which was less than the amount recorded by \$465.

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For September 27, 2024, the amount recorded in the receipt ledger for September 27, 2024 was \$65,818.

- a. The ticket sales recapitulation reported 3,926 General Admission tickets, 6 Seasonal tickets, and 1,336 Senior tickets sold on that date.
- b. The General Admission price per ticket was \$15, Seasonal passes were \$45, and Senior price per ticket was \$5.
- c. Therefore the recapitulation sheet multiplied by the admission prices supports admission receipts of \$65,840 for September 27, 2024, which exceeded the amount recorded by \$22.

For September 27, 2023, the amount recorded in the receipt ledger for September 27, 2023 was \$89,960.

- a. The ticket sales recapitulation reported 7,429 General Admission tickets and 518 Seasonal tickets sold on that date.
- b. The General Admission price per ticket was \$10 and Seasonal passes were \$30.
- c. Therefore the recapitulation sheet multiplied by the admission prices supports admission receipts of \$89,830 for September 27, 2023, which was less than the amount recorded by \$130.

For September 29, 2023, the amount recorded in the receipt ledger for September 29, 2023 was \$47,998.

- a. The ticket sales recapitulation reported 4,276 General Admission tickets, 34 Seasonal tickets, and 856 Senior tickets sold on that date.
- b. The General Admission price per ticket was \$10, Seasonal passes were \$30, and Senior price per ticket was \$5.
- c. Therefore the recapitulation sheet multiplied by the admission prices supports admission receipts of \$48,060 for September 29, 2023, which exceeded the amount recorded by \$62.

### **Privilege Fee Receipts**

We selected 10 privilege fee cash receipts from the year ended November 30, 2024 and 10 privilege fee cash receipts from the year ended November 30, 2023 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the QuickBooks receipts ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the QuickBooks receipts ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

### **Rental Receipts**

We selected 10 rental cash receipts from the year ended November 30, 2024 and 10 rental cash receipts from the year ended November 30, 2023 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the QuickBooks receipts ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found one receipt during 2024 did not agree with rates in force during that time.
- c. Inspected the QuickBooks receipts ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

### **Other Receipts**

We selected 10 other receipts from the year ended November 30, 2024 and 10 other receipts from the year ended November 30, 2023 and:

- a. Agreed the receipt amount recorded in the QuickBooks receipts ledger to supporting documentation. The amounts agreed.
- b. Inspected the QuickBooks receipts ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

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**Debt**

1. The prior audit report disclosed no debt outstanding as of November 30, 2022.
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 2024 or 2023 or debt payment activity during 2024 or 2023. There were no new debt issuances, nor any debt payment activity during 2024 or 2023.

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the General Ledger report for the year ended November 30, 2024 and 10 from the year ended November 30, 2023 and determined whether:
  - a. The disbursements were for a proper public purpose. Sales tax was paid in the amount of \$520 and \$161, respectively. These were not pervasive and were narrowed down to only two vendors.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check or bank statement EFT/ACH 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 no exceptions.
  - c. Based on the nature of the expenditure, the account coding is reasonable. We found no exceptions.

**Sunshine Law Compliance**

1. We obtained and inspected the Society's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected the 1 public records request from the engagement period and inspected the request to determine the following:
  - a. The Society was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
  - 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 whether the Society had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inquired with Society management and determined that the Society did not have written evidence that the Public Records Policy was provided 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 observed that the Society's poster describing their Public Records Policy was displayed conspicuously in all branches of the Society as required by Ohio Rev. Code § 149.43(E)(2). We

found no exceptions.

7. We inquired with Society management and determined that the Society did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Society management and determined that the Society did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
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 § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

#### **Other Compliance**

1. Ohio Rev. Code § 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 years ended November 30, 2024 and 2023 in the Hinkle system. We found no exceptions.

We were engaged by the Society to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review engagement, 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.

We are required to be independent of the Society and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

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KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

October 1, 2025

# OHIO AUDITOR OF STATE KEITH FABER



BROWN COUNTY AGRICULTURAL SOCIETY

BROWN 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 11/6/2025

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