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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Clermont County Agricultural Society
Clermont County
PO Box 369
Owensville, Ohio 45160

We have performed the procedures enumerated below on the Clermont County Agricultural Society's (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2023 and 2022 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, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society.

The Board of Trustees 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, 2023 and 2022, 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, 2023 and November 30, 2022 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2021 beginning fund balances for each fund recorded to the November 30, 2021 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the December 1, 2022 beginning fund balances for each fund recorded to the November 30, 2022 balances. We found no exceptions.
3. We agreed the 2023 and 2022 bank reconciliation adjusted General Ledger Balances and Adjusted Bank Balances as of November 30, 2023 and 2022 to the total fund cash balances reported in the General Ledger and the financial statements filed by the Society in the Hinkle System. The amounts agreed.

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4. We confirmed the November 30, 2023 bank account balances with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2023 bank reconciliation without exception.
5. We selected the only reconciling debit (such as outstanding checks) from the November 30, 2023 bank reconciliation:
 - a. We traced the debit to the subsequent December bank statement. We found no exceptions.
 - b. We traced the amount and date to the check register and determined the debit was dated prior to November 30. We found no exceptions.
6. We traced interbank account transfers occurring in November of 2022 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.

Intergovernmental Cash Receipts

1. We selected all receipts from the Clermont County Open Finance Portal from 2023 and 2022.
 - a. We compared the amount from the above named report to the amount recorded in the Receipt Ledger. The amounts agreed.
 - b. We inspected the Receipt Ledger to determine these receipts were allocated to the proper account codes. We found no exceptions.
 - c. We inspected the 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, 2023 and 2 days of admission cash receipts from the year ended November 30, 2022 recorded in the Receipt Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets).

For July 25, 2022, the amount recorded in the receipt ledger was \$51,343.

- a. The ticket sales recapitulation reported 4,019 tickets sold on that date. (3,321 General admission tickets, 139 Senior Season tickets, 365 Adult Season tickets, and 194 Youth Season tickets).
- b. The General admission price per ticket was \$10 for the day, Senior Season ticket was \$15, Adult Season ticket was \$30, and Youth Season ticket was \$25.
- c. Therefore, the recapitulation sheet multiplied by the admission prices supports admission receipts of \$51,095 for July 25, 2022, which is less than the amount recorded by \$248.

For July 26, 2022, the amount recorded in the receipt ledger was \$50,435.

- a. The ticket sales recapitulation reported 4,686 tickets sold on that date. (4,459 General admission tickets, 55 Senior Season tickets, 99 Adult Season tickets, and 73 Youth Season tickets).
- b. The General admission price per ticket was \$10 for the day, Senior Season ticket was \$15, Adult Season ticket was \$30, and Youth Season ticket was \$25.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$50,210 for July 26, 2022, which is less than the amount recorded by \$225.

For July 25, 2023, the amount recorded in the receipt ledger was \$70,605.

- a. The ticket sales recapitulation reported 6,629 tickets sold on that date. (6,299 General admission tickets, 78 Senior Season tickets, 152 Adult Season tickets, and 100 Youth Season tickets).
- b. The General admission price per ticket was \$10 for the day, Senior Season ticket was \$15, Adult Season ticket was \$30, and Youth Season ticket was \$25.
- c. Therefore, the recapitulation sheet multiplied by the admission prices supports admission receipts of \$71,220 for July 25, 2023, which exceeds the amount recorded by \$615.

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For July 29, 2023, the amount recorded in the receipt ledger was \$72,444.

- a. The ticket sales recapitulation reported 7,239 General admission tickets sold on that date.
- b. The General admission price per ticket was \$10 for the day..
- c. Therefore, the recapitulation sheet multiplied by the admission prices supports admission receipts of \$72,390 for July 29, 2023, which is less than the amount recorded by \$54.

Rental Receipts

We selected 10 rental cash receipts from the year ended November 30, 2023 and 10 rental cash receipts from the year ended November 30, 2022 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt 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, 2023 and 10 other receipts from the year ended November 30, 2022 and:

- a. Agreed the receipt amount recorded in the Receipt Ledger to supporting documentation. Supporting documentation was not maintained for seven receipts for 2022.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following loan outstanding as of November 30, 2021.
 - a. This amount agreed to the Society's December 1, 2021 balance on the summary we used in procedure 3.
 - b. We inspected the loan documents for the outstanding loan, and we confirmed the Society does not have any debt covenants.

Issue	Principal outstanding as of November 30, 2021:
Poultry/Rabbit Facility Loan	\$85,824

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 2023 or 2022 or debt payment activity during 2023 or 2022. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of debt service payments including mortgage debt and loan/credit agreements permitted by Ohio Rev. Code § 1711.13 owed during 2023 and 2022 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 Society made the payments. We found no exceptions.
4. We inquired of management, inspected the receipt ledger, and the prior agreed-upon procedures report to determine whether the Society had a loan or credit agreement outstanding from a prior

year as permitted by Ohio Rev. Code §1711.13(B). We recalculated the Society's computation supporting that the total annual payments for debt obligations from loans and credit did not exceed twenty-five percent of its prior three-year average of annual revenues. We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Payment Report for the year ended November 30, 2023 and 10 from the year ended November 30, 2022 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 canceled check agreed to the check number, date, payee name and amount recorded in the Payment 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 inquired with Society management and determined that the Society did not have any completed or denied public records requests, or 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 there was no 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 inspected the Society's policy manual and determined the public records policy was not 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 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 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.

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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 year ended November 30, 2023 in the Hinkle system. Financial information was filed on March 30, 2023 for fiscal year ending November 30, 2022 which was not within the allotted timeframe.

Related Party Transactions

1. We inquired with management and identified the following Related Party Transactions:
 - a. Payments to Angie Hodges, Building Rental Manager. Her husband, Dan Hodges, sits on the Board of Trustees. We found no exceptions.
2. We obtained supporting evidence for the Related Party Transactions identified in procedure 1. 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
Auditor of State
Columbus, Ohio

January 24, 2025

OHIO AUDITOR OF STATE KEITH FABER



CLERMONT COUNTY AGRICULTURAL SOCIETY

CLERMONT 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 2/13/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov