



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

Cuyahoga County Agricultural Society  
Cuyahoga County  
164 Eastland Road  
Berea, Ohio 44017

We have performed the procedures enumerated below on the Cuyahoga 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 and Investments

1. We recalculated the November 30, 2024 and November 30, 2023 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2022 beginning balances recorded to the November 30, 2022 balances in the prior year Agreed-Upon Procedures. We found no exceptions. We also agreed the December 1, 2023 beginning fund balances recorded to the November 30, 2023 balances. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliation of November 30, 2024 and 2023 to the total fund cash balances reported in the Current Date Bank Balances report and the financial statements filed by the Society in the Hinkle System. The amounts agreed.

Cuyahoga County Agricultural Society  
Cuyahoga County  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
Page 2

**Cash and Investments (continued)**

4. We confirmed the November 30, 2024 bank account balances with the Society's financial institutions through the Ohio Pooled Collateral System and through the Society's financial institutions website. 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 and January 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 selected 2 reconciling credits (such as deposits in transit) from the November 30, 2024 bank reconciliation:
  - a. We traced each credit to the subsequent December or January bank statement. We found no exceptions.
  - b. We agreed the credit amounts to the Receipts Register and determined they were dated prior to November 30. We found no exceptions.
7. 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.
8. We inspected investments held at November 30, 2024 and November 30, 2023 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code §§ 135.13 or 135.14. We found no exceptions.

**Intergovernmental and Other Confirmable Cash Receipts**

We selected a total of 3 receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor's DTLs from 2024 and a total of 3 from 2023.

- a. We compared the amount from the above named reports to the amount recorded in the General Ledger. The amounts agreed.
- b. We inspected the General Ledger to determine these receipts were allocated to the proper account codes. We found no exceptions.
- c. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

**Admission/Grandstand Receipts**

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

### **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 General Ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the General 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 General Ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

### **Pari-mutuel Wagering Commission Receipts and Disbursements**

We obtained copies of race schedules approved by the Board of Directors. We selected 1 race day from the year ended November 30, 2023:

- a. Traced Pari-mutuel wagering Commission receipts to the liability report and to cash receipt ledger postings. The amounts agreed.
- b. Traced disbursement to ledger postings for totalizer service and pari-mutuel state tax disbursement and agreed amounts to the liability report. We found no exceptions.

### **Sustaining and Entry (Purse) Receipts and Disbursements**

We obtained copies of race schedules approved by the Board of Directors. We selected 1 race day from the year ended November 30, 2023:

- a. Traced authorized race dates to the cash receipt ledger postings and determined whether there are purse receipt postings for each authorized race day. The cash receipts ledger reported wagering receipts for the authorized date.
- b. Traced authorized race dates to the cash disbursement ledger postings and determined whether there were purse disbursement postings for each authorized race day. The cash disbursements ledger reported wagering disbursements for the authorized dates.

### **Junior Livestock Auction**

We selected 3 livestock auction sales from the years ended November 30, 2024 and November 30, 2023. 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.

**Junior Livestock Auction (continued)**

- b. Also agreed the auction bid records to:
  - i. The buyer's invoice amount
  - ii. Bank deposit for the purchase.

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 General Ledger to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger 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 agree-upon procedures documentation disclosed no outstanding debt 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.

**Payroll Cash Disbursements**

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the General Ledger and:
  - a. We compared the hours and pay rate, or salary recorded in the General Ledger to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected 3 new employees from 2024 and 3 new employees and from 2023 and:
  - a. We inspected the employees' personnel files the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in a above to the actual deductions on a paycheck

We found no exceptions

### **Payroll Cash Disbursements (continued)**

3. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2024 to confirm 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 2024. We observed 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 & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2025	November 25, 2024	\$2,837.18	\$2,837.18
State income taxes	January 15, 2025	November 25, 2024	\$922.89	\$922.89
Local income tax	December 15, 2024	November 25, 2024	\$840.45	\$840.45

We found no exceptions.

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

We selected 10 disbursements from the General Ledger 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. 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 General 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.

### **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 public records requests 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 inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
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).

**Sunshine Law Compliance (continued)**

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.

Cuyahoga County Agricultural Society  
Cuyahoga County  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
Page 7

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.

KEITH FABER  
Ohio Auditor of State



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

October 24, 2025

# OHIO AUDITOR OF STATE KEITH FABER



CUYAHOGA COUNTY AGRICULTURAL SOCIETY

CUYAHOGA 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)