

# **OHIO EXPOSITIONS COMISSION FRANKLIN COUNTY**

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD OF JULY 23, 2025 THROUGH AUGUST 3, 2025**







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The Commission  
Ohio Expositions Commission  
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Columbus, OH 43211-2698

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Ohio Expositions Commission, Franklin County, prepared by Rea & Associates, Inc., for the period July 23, 2025 through August 3, 2025. 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 Ohio Expositions Commission is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

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

December 10, 2025

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Ohio Expositions Commission and  
Keith Faber, Auditor of State  
Columbus, Ohio

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

We have performed the procedures, enumerated in Exhibit A to this report, required to fulfill Ohio Revised Code Section 991.06 requirements. The responsible party, The Ohio Expositions Commission (the “Commission”) is responsible for the cash collections, Fair ticketing, and vendor contracting procedures.

The engaging party, the Commission, has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining whether cash collection, Fair ticketing and vendor contracting procedures were in place and operating effectively for the duration of the 2025 Ohio State Fair (the Fair), an event sponsored by the Commission, from July 23, 2025 through August 3, 2025. Additionally, the Ohio Auditor of State (AOS) has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. 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 this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged by the Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 accounting records. Accordingly, we do not express such 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 Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Commission and the Ohio Auditor of State and is not intended to be and should not be used by anyone other than those specified parties.

*Rea & Associates, Inc.*

Rea & Associates, Inc.  
Dublin, Ohio  
September 18, 2025

**Ohio Exposition Commission**  
**Exhibit A**

1. Reconcile daily receipts to deposits made. For each day of the Fair, we performed the following procedures:

- a. Mathematically check the arithmetic accuracy of the Daily Ticket Sales Report for both day and night shifts and report any variance greater than \$1.00.

We did not note any exceptions.

- b. Mathematically check the arithmetic accuracy of the Daily Ohio State Fair Cashiers Office-Celeste Center Reports to within \$1.00, and agreed daily amounts to the Ticketmaster transaction summary stubs.

We did not note any exceptions.

- c. Mathematically check the accuracy of the reconciliation of the daily Ohio State Fair Talley Amusements Reports and agree the cash deposits from the reports to the bank deposit ticket.

We did not note any exceptions.

- d. Mathematically check the arithmetic accuracy of the daily Ohio State Fair Sky Glider Daily Recap Reports to within \$1.00, and agreed the cash deposits to the bank deposit ticket.

We did not note any exceptions.

- e. Mathematically check the arithmetic accuracy of 10 vendors each day from the daily Balance Due Worksheet to within \$1.00, agreed amounts to the Daily Vendor Percentage Reconciliation Sheet, and agreed the cash deposits to the bank deposit ticket.

Recalculation identified two exceptions between the Balance Due worksheet and the Daily Vendor Percentage Reconciliation Sheet as described below:

On July 24, 2025, the Balance Due Worksheet did not reconcile to the Seller Sheet by \$200.10 due to a variance in the percentage utilized on the vendor reconciliation. No exception was noted on the amounts posted to the balance due worksheet or to OEC calculated amounts.

On July 29, 2025, the Balance Due Worksheet did not agree to the Seller Sheet by \$6 due to a variance in the dollar utilized on the vendor reconciliation for gross taxable sales.

We mathematically checked the arithmetic accuracy of the vendors from daily balance due worksheet and determined cash deposits from the bank deposit ticket reconciled to the revenue reconciliation with the following two exceptions:

On July 25, 2025, the balance due worksheet cash total did not reconcile to the bank deposit by \$1.50.

On August 3, 2025, the balance due worksheet cash total did not reconcile to the bank deposit by \$160.95.

**Ohio Exposition Commission**  
**Exhibit A**

f. Recalculate all computations used in the State Fair 2025 Revenue Receipts Reports.

We did not note any exceptions.

g. Trace ticket sales by cashier from the Ticket Sales Report to the actual Ohio State Fair Seller's Reports and total sales to the "Z tapes", which are tapes generated from each cash register.

We did not note any exceptions.

h. Agree the total cash collected from the State Fair Revenue Receipts Reports to the validated bank deposit ticket.

We did not note any exceptions.

i. Compare the validated daily Revenue Cash Reports from the State Treasurer for any bank adjustments and agree the report to the Revenue Receipts Reports.

We did not note any exceptions.

j. Mathematically check the arithmetic accuracy of the daily Ohio State Fair Parking Daily Recap Reports to within \$1.00 and agree the cash deposits to the bank deposit ticket.

We noted the following exception:

On July 25, 2025, we identified a variance in the seller's report of one ticket, resulting in a variance of \$10.

k. Mathematically check the arithmetic accuracy of the daily Merchandising Reports to within \$1.00 and agree the cash deposits to the bank deposit ticket.

We did not note any exceptions.

2. Determine that tickets used in Sky Glider and Parking receipts had been sequentially accounted for by performing the following procedures:

a. Obtain the beginning ticket inventory listings provided to us by the Commission and determine the tickets are sequentially ordered.

We did not note any exceptions.

b. Select 10 sets of residual tickets on the day after the Fair had ended from all types of tickets available, and agree the quantity remaining to the Commission's ending ticket inventory.

We did not note any exceptions.

**Ohio Exposition Commission**  
**Exhibit A**

3. Inspect the frontage measurement for vendors with contracts based on frontage. Participate in the measurement of all vendor booth frontages and compare our measurements agreed with the measurements provided by the Commission and Talley Amusements reports.

We inspected the frontage measurements and identified the following exception:

Measurements provided by the Commission and Talley Amusement reports included a misclassification of center location and line-up category measurements within the gaming category, resulting in a variance of 28 feet. There was no exception in overall frontage reported by the Commission and Talley Amusements reports.

4. Determine the Commission, through resolutions in the minutes, approved the expenditures on entertainment contracts for the Ohio State Fair.

We did not note any exceptions.

5. Determine that total payments made against contracts (per the Ohio State Fair Attraction and Entertainment Contract Payments Schedule) agreed with the amount noted in the contracts.

We did not note any exceptions.

6. Select four days throughout the Fair and complete the following procedures for the Magic Money Reconciliation process:

- a. Mathematically check collections by category, total receipts, and revenue source, self-service kiosk and wristband kiosk, and report any variances.

We did not note any exceptions.

- b. Trace the collections by revenue source from the reconciliation to the Magic Money dashboard and report any variances.

We did not note any exceptions.

7. Once a day throughout the Fair, observe the CFO or his designee's use of the Magic Money Wristband or Card at a ride randomly selected by the CFO or his designee. We performed the following procedures:

- a. Trace the use of the wristband/card to the Magic Money Customer App to determine if it was recorded and the credits that were used agree with the cost of the ride. Report any variances.

We did not note any exceptions.

- b. Trace the use of the wristband/card to the Magic Money Dashboard for the ride selected to determine it was recorded in the system. Report any variances.

We did not note any exceptions.

**Ohio Exposition Commission**  
**Exhibit A**

8. Perform other procedures deemed necessary to fulfill the requirement of Ohio Revised Code Section 991.06.

Other procedures were not deemed necessary to fulfill the requirement of Ohio Revised Code Section 991.06.

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# OHIO AUDITOR OF STATE KEITH FABER



## OHIO EXPOSITIONS COMMISSION AGREED-UPON PROCEDURES REPORT

FRANKLIN 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 12/23/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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