

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY
Regular Audit
For the Years Ended November 30, 2012 and 2011**

Perry & Associates
Certified Public Accountants, A.C.



Dave Yost • Auditor of State

Board of Directors
Hancock County Agricultural Society
P.O. Box 148
Findlay, Ohio 45839

We have reviewed the *Independent Accountants' Report* of the Hancock County Agricultural Society, Hancock County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period December 1, 2010 through November 30, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Hancock County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 30, 2013

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Accountants' Report	1
Statement of Receipts, Disbursements, and Changes in Cash Balance - For the Years Ended November 30, 2012 and 2011	3
Notes to the Financial Statements.....	4
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	11
Schedule of Audit Findings	13
Schedule of Prior Audit Findings	14

Perry & Associates
Certified Public Accountants, A.C.

www.perrycpas.com

MARIETTA
428 Second Street
Marietta, OH 45750
(740) 373-0056
(740) 373-2402 Fax

PARKERSBURG
1035 Murdoch Avenue
Parkersburg, WV 26101
(304) 422-2203
(304) 428-5587 Fax

ST. CLAIRSVILLE
121 E. Main Street
St. Clairsville, OH 43950
(740) 695-1569
(740) 695-5775 Fax

INDEPENDENT ACCOUNTANTS' REPORT

April 18, 2013

Hancock County Agricultural Society
Hancock County
P.O. Box 148
Findlay, Ohio 45839

To the Board of Directors:

We have audited the accompanying financial statements of the **Hancock County Agricultural Society**, Hancock County, (the Society) as of and for the years ended November 30, 2012 and 2011. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Society has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

While the Society does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Societies to reformat their statements. The Society has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended November 30, 2012 and 2011 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Society as of November 30, 2012 and 2011, or its changes in financial position for the years then ended.

Hancock County Agricultural Society
Hancock County
Independent Accountants' Report
Page 2

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash balance of the Hancock County Agricultural Society, as of November 30, 2012 and 2011, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 18, 2013 on our consideration of the Society's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry and Associates
Certified Public Accountants, A.C.

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE YEARS ENDED NOVEMBER 30, 2012 AND 2011**

	2012	2011
Operating Receipts:		
Admissions	\$ 138,828	\$ 160,606
Privilege Fees	82,955	81,420
Rentals	101,219	88,770
Sustaining and Entry Fees	12,420	17,805
Other Operating Receipts	45,259	47,292
Total Operating Receipts	380,681	395,893
Operating Disbursements:		
Wages and Benefits	86,691	90,315
Utilities	61,190	46,750
Professional Services	36,197	44,964
Equipment and Grounds Maintenance	113,846	105,293
Race Purse	26,404	31,086
Senior Fair	45,354	52,453
Junior Fair	32,416	26,395
Capital Outlay	1,570	745
Other Operating Disbursements	466,265	427,569
Total Operating Disbursements	869,933	825,570
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(489,252)	(429,677)
Non-Operating Receipts (Disbursements):		
State Support	18,729	19,524
County Support	3,300	-
Donations/Contributions	546,510	404,889
Investment Income	1,801	1,273
Other Non-Operating Disbursements	-	(256)
Debt Service	(13,016)	(19,597)
Net Non-Operating Receipts (Disbursements)	557,324	405,833
Excess (Deficiency) of Receipts Over (Under) Disbursements	68,072	(23,844)
Cash Balance, Beginning of Year	349,464	373,308
Cash Balance, End of Year	\$ 417,536	\$ 349,464

The notes to the financial statements are an integral part of this statement

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2012 AND 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Hancock County Agricultural Society, Hancock County, (the Society) as a body corporate and politic. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1852 to operate an annual agricultural fair. The Society sponsors the week-long Hancock County Fair during August and September. During the fair, harness races are held, culminating in the running of the North Central Ohio Colt Stakes Races. Hancock County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of twenty-six directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Hancock County and pay an annual membership fee to the Society.

Reporting Entity

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair and harness racing during fair week. Other year round activities at the fairgrounds including facility rental, track and stall rental, and community events including craft shows, horse shows, a 4th of July Festival, and a farmer's market. The reporting entity does not include any other activities or entities of Hancock County, Ohio.

Notes 6, 7, and 8 respectively, summarize the Junior Fair Board's, the Old Millstream Foundation's, and the Friends of the Fair's financial activity.

The Society's management believes this financial statement presents all activities for which the Society is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Society recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The Society's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Society values Corporate Bonds at fair value.

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Property, Plant, and Equipment

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

E. Income Tax Status

The Society is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Society is not a private foundation within the meaning of Section 509 (a). Contributions to the Society are deductible per Section 170(b) (1) (A) (v1). Management is unaware of any actions or events that would jeopardize the Society's tax status.

F. Race Purse

North Central Ohio Colt stake races are held during the Hancock County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund as Race Purse to winning horses.

Sustaining and Entry Fees

Horse owners and North Central Ohio Colt Association pay fees to the Society to qualify horses for entry into stake races. They must make payment before a horse can participate in a stake race. The accompanying financial statement report these fees as Sustaining and Entry Fees.

Ohio Fairs Fund

The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 3 for additional information.

G. Pari-mutuel Wagering

A wagering system totals the amounts wagered and adjusts the payoff to reflect the relative amount bet on different horses and various odds. The total amount bet (also known as the "handle"), less commission, is paid to bettors in accordance with the payoffs, as the pari-mutuel wagering system determines. The Society contracts with a totalizer service to collect bets and provide the pari-mutuel wagering system.

Pari-mutuel wagering commission (the commission) is the Society's share of total pari-mutuel wagers after payment of amounts to winning bettors. The commission is determined by applying a statutory percentage to the total amount bet and is reflected in the accompanying financial statement as Pari-mutuel Wagering Commission. See Note 3 for additional information.

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2012 AND 2011
(Continued)**

2. DEPOSITS AND INVESTMENTS

The Society maintains a deposit and investment pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at November 30, 2012 and 2011 was as follows:

	2012	2011
Demand deposits	\$ 194,396	\$ 108,426
Certificates of deposit	106,919	15,389
Other time deposits	59,929	79,911
Total deposits	361,244	203,726
Corporate Bonds	56,292	145,738
Total investments	56,292	145,738
Total deposits and investments	\$ 417,536	\$ 349,464

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

At November 30, 2012 and 2011, the Society held \$56,292 and \$145,738 respectively, in corporate bonds. Corporate bonds are not eligible investments for the Society under Ohio law.

3. HORSE RACING

State Support Portion of Purse

The financial statements report Ohio Fairs Fund money, received to supplement purse for the year ended November 30, 2012 and 2011 was \$13,064 and \$13,766, respectively, as State Support.

Pari-mutuel Wagering

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompany financial statement, rather, it records the Pari-mutuel Wagering Commission (commission) which is the Society's share of total pari-mutuel wagers after paying winning bettors. The expenses of providing the pari-mutuel wagering system are called Tote Services, and these expenses are included in Professional Service Disbursements, State taxes, which are also paid from Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2012 AND 2011
(Continued)**

3. HORSE RACING (Continued)

	2012	2011
Total Amount Bet (Handle)	\$ -	\$ 1,222
Less: Payoff to Bettors	-	(986)
Parimutuel Wagering Commission	-	236
Tote Service Set Up Fee	-	(211)
State Tax	-	(25)
Society Portion	\$ -	\$ -

4. DEBT

Debt outstanding at November 30, 2012 was as follows:

	Principal	Interest Rate
Consolidated Loan (Fishlock/First Street)	\$ 72,733	5.40%
Total	\$ 72,733	

On June 11, 2009, the Society consolidated two outstanding loans into one loan with Ag Credit. The original loan proceeds were used to purchase a house and lot next to the fairgrounds and upgrade electric in a property the Society owns and rents. The current loan bears an interest rate of 5.4 percent and matures on July 1, 2019.

The Horse Barn Construction Loan that was outstanding as of the prior audit was paid in full by the Society on June 15, 2011.

Amortization of the above debt is scheduled as follows:

	Consolidated - Fishlock/First Street Loan	Interest	Total
Year ending November 30:			
2013	\$ 9,316	\$ 3,699	\$ 13,015
2014	9,832	3,184	13,016
2015	10,376	2,639	13,015
2016	10,951	2,065	13,016
2017	11,557	1,459	13,016
2018-2021	20,701	992	21,693
Total	\$ 72,733	\$ 14,038	\$ 86,771

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2012 AND 2011
(Continued)**

5. RISK MANAGEMENT

The Society is exposed to various risks of property and casualty losses, and injuries to employees.

The Society insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Society belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2010, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2011 and 2010 (the latest information available):

	<u>2011</u>	<u>2010</u>
Assets	\$33,362,404	\$34,952,010
Liabilities	<u>(14,187,273)</u>	<u>(14,320,812)</u>
Net Assets	<u><u>\$19,175,131</u></u>	<u><u>\$20,631,198</u></u>

At December 31, 2011 and 2010, respectively, the liabilities above include approximately \$13 million and \$12.9 million of estimated incurred claims payable. The assets above also include approximately \$12.1 million and \$12.4 million of unpaid claims to be billed to approximately 455 member governments in the future, as of December 31, 2011 and 2010, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2011, the Society's share of these unpaid claims collectible in future years is approximately \$22,000.

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2012 AND 2011
(Continued)**

5. RISK MANAGEMENT (Continued)

Financial Position (Continued)

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2011</u>	<u>2010</u>
\$23,868	\$22,421

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

6. JUNIOR FAIR BOARD

The Junior Fair Board, which is comprised of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Hancock County Fair. The Society disbursed \$26,395 directly to vendors to support Junior Fair activities in 2011 and \$32,416 directly to vendors to support Junior Fair activities in 2012. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Hancock County paid the Society \$500 to support Junior Club work. The Junior Fair Board accounts for its activities separately. These accompanying financial statements do not include this activity. On June 21, 2012 the Junior Fair Board transferred their funds to the Society and their activity is now run through the Society's books. The Junior Fair Board's financial activity for the year ended November 30, 2012 and 2011 follows:

	2012	2011
Beginning Cash Balance	\$ 1,694	\$ 1,095
Receipts	690	9,202
Disbursements	(2,384)	(8,603)
Ending Cash Balance	\$ -	\$ 1,694

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2012 AND 2011
(Continued)**

7. OLD MILL STREAM FOUNDATION

In FY 2005, the Old Mill Stream Foundation was created. The Old Mill Stream Foundation was organized as an entity of the Hancock County Agricultural Society but is not controlled by the Society's Board of Directors. The Foundation's Board consists of community leaders interested in the well-being or revitalization of the grounds. They decide how to allocate the funds received and assist in capital funding with the cooperation of the Fair Board. None of the funds received by the Foundation will be used to support operating expenses. Three member of the Fair Board were appointed to serve on the Foundation Board. The Foundation Board is made up of ten members. The Foundation received private donations and is a tax exempt 501(c) (3) charitable organization.

	2012	2011
Beginning Cash Balance	\$ 85,870	\$ 85,143
Receipts	1	5,727
Disbursements	(327)	(5,000)
Ending Cash Balance	\$ 85,544	\$ 85,870

8. FRIENDS OF THE FAIR

The Friends of the Fair consists of individuals in Hancock County who are interested in supporting and beautifying the fairgrounds. They decide how to allocate the funds received, with the cooperation of the Fair Board. The Friends of the Fair is not controlled by the Society's Board of Directors. None of the funds received by the Friends of the Fair will be used to support operating expenses. The Friends of the Fair is currently made up of three members. The Organization receives private donations which they use to fund their projects. On February 21, 2012, the Friends of the Fair transferred their funds to the Society and their activity is now run through the Society's books. The Friends of the Fair's financial activity for the year ended November 30, 2012 and 2011 follows:

	2012	2011
Beginning Cash Balance	\$ 2,389	\$ 3,516
Receipts	100	561
Disbursements	(2,489)	(1,688)
Ending Cash Balance	\$ -	\$ 2,389

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MARIETTA
428 Second Street
Marietta, OH 45750
(740) 373-0056
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PARKERSBURG
1035 Murdoch Avenue
Parkersburg, WV 26101
(304) 422-2203
(304) 428-5587 Fax

ST. CLAIRSVILLE
121 E. Main Street
St. Clairsville, OH 43950
(740) 695-1569
(740) 695-5775 Fax

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

April 18, 2013

Hancock County Agricultural Society
Hancock County
P.O. Box 148
Findlay, Ohio 45839-0148

To the Board of Directors:

We have audited the financial statements of the **Hancock County Agricultural Society**, Hancock County, Ohio, (the Society) as of and for the years ended November 30, 2012 and 2011, and have issued our report thereon dated April 18, 2013, wherein we noted the Society followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Society's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Society's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Society's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Society's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Society's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed one instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of audit findings as item 2012-01.

We did note certain matters not requiring inclusion in this report that we reported to the Society's management in a separate letter dated April 18, 2013.

We intend this report solely for the information and use of management, the Board of Directors and others within the Society. We intend it for no one other than these specified parties.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry and Associates
Certified Public Accountants, A.C.

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**SCHEDULE OF AUDIT FINDINGS
NOVEMBER 30, 2012 AND 2011**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2012-01

Material Non-Compliance

Investments

Ohio Rev. Code, Section 135.14, provides that no Treasurer or governing board shall make an investment or deposit under this section, unless there is on file with the Auditor of the State a written investment policy approved by the governing board. This section also provides that no investment shall be made unless the Treasurer or governing board has completed additional training for making the investments. No evidence was presented for audit that the Merrill Lynch Corporate Bonds are an allowable investment, that an investment policy was adopted and filed with the Auditor of the State, or the Treasurer or governing board completed the required investment training.

We recommend a written investment policy be filed with the Auditor of the State and the Treasurer attends the required investment training. We also recommend the Board contact their legal counsel to ensure all investments are considered proper and legal.

Management's Response – We did not receive a response from officials to this finding.

**HANCOCK COUNTY AGRICULTURAL SOCIETY
HANCOCK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
NOVEMBER 30, 2012 AND 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-001	Admissions Revenue	Yes	N/A



Dave Yost • Auditor of State

HANCOCK COUNTY AGRICULTURAL SOCIETY

HANCOCK 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 11, 2013