



Dave Yost • Auditor of State

**MONTGOMERY COUNTY AGRICULTURAL SOCIETY
MONTGOMERY COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Montgomery County Agricultural Society
Montgomery County
1043 South Main Street
Dayton, OH 45409

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Montgomery County Agricultural Society, Montgomery County, (the Society) as of and for the years ended November 30, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Society's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our adverse and qualified audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1(B) of the financial statements, the Society prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1(B) and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Society as of November 30, 2013 and 2012, or changes in financial position thereof for the years then ended.

Basis for Additional Opinion Qualification

Privilege fees are reported at \$118,332 and \$92,899 for the years ended November 30, 2013 and 2012, respectively, which are 34 percent of General Fund operating receipts for the year ended November 30, 2013 and 21 percent of General Fund operating receipts for the year ended November 30, 2012. Rentals are reported at \$145,734 and \$192,135 for the years ended November 30, 2013 and 2012, respectively, which are 41 percent of General fund operating revenue for the year ended November 30, 2013 and 44 percent of General fund operating revenue for the year ended November 30, 2012. We were unable to obtain sufficient appropriate audit evidence to determine the completeness of the amounts recorded as privilege fees and rentals receipts. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter described in the *Basis for Additional Opinion Qualification* paragraph, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Montgomery County Agricultural Society, Montgomery County as of November 30, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1(B).

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Society's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

September 10, 2014

**MONTGOMERY COUNTY AGRICULTURAL SOCIETY
MONTGOMERY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN FUND BALANCE (CASH BASIS)
FOR THE YEARS ENDED NOVEMBER 30, 2013 AND 2012**

	2013	2012
Operating Receipts:		
Admissions	\$10,595	\$104,378
Privilege Fees	118,332	92,899
Rentals	145,734	192,135
Sustaining and Entry Fees	8,667	10,823
Pari-mutuel Wagering Commission	379	1,093
Other Operating Receipts	68,936	35,816
Total Operating Receipts	352,643	437,144
Operating Disbursements:		
Wages and Benefits	150,907	197,076
Utilities	99,839	78,744
Professional Services	38,751	63,305
Equipment and Grounds Maintenance	89,637	74,258
Race Purse	34,954	32,173
Senior Fair	28,498	37,013
Junior Fair	23,527	11,851
Capital Outlay	4,125	
Other Operating Disbursements	128,951	60,601
Total Operating Disbursements	599,189	555,021
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(246,546)	(117,877)
Non-Operating Receipts (Disbursements):		
Debt Service	(889)	(1,334)
State Support	32,474	18,729
County Support	145,497	45,497
Donations/Contributions	50,600	22,320
Investment Income	4	20
Net Non-Operating Receipts (Disbursements)	227,686	85,232
Excess (Deficiency) of Receipts Over (Under) Disbursements	(18,860)	(32,645)
Cash Balance, Beginning of Year	41,091	73,736
Cash Balance, End of Year	\$22,231	\$41,091

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

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**MONTGOMERY COUNTY AGRICULTURAL SOCIETY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2013 AND 2012**

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 Montgomery County Agricultural Society, Montgomery 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 1853 to operate an annual agricultural fair. The Society sponsors the week-long Montgomery County Fair during the month of August. During the fair, harness races are held. Montgomery County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 21 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Montgomery 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 trade shows, antique shows, wrestling and boxing events, horse shows, and concerts and festivals. The reporting entity does not include any other activities or entities of Montgomery County, Ohio.

Notes 6 and 7, respectively, summarize the Junior Fair Board's and Junior Livestock Sale Committee'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 has a checking account, a money market savings account, and a certificate of deposit.

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.

**MONTGOMERY COUNTY AGRICULTURAL SOCIETY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2013 AND 2012
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Stake races are held during the Montgomery 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 Ohio Colt Racing 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.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The Society's basis of accounting does not report these amounts as liabilities.

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, 2013 and 2012 was as follows:

**MONTGOMERY COUNTY AGRICULTURAL SOCIETY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2013 AND 2012
(Continued)**

2. DEPOSITS AND INVESTMENTS (Continued)

	2013	2012
Demand deposits	\$17,472	\$36,334
Certificates of deposit	4,759	4,757
Total deposits	22,231	41,091

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

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, 2013 and 2012 \$18,432 and \$14,486, 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.

	2013	2012
Total Amount Bet (Handle)	\$4,740	\$12,261
Less: Payoff to Bettors	(3,780)	(9,843)
Parimutuel Wagering Commission	960	2,418
Tote Service Set Up Fee	(200)	(300)
Tote Service Commission	(378)	(1,025)
State Tax	(131)	(287)
Society Portion	\$252	\$806

4. RISK MANAGEMENT

The Society provides health coverage for full-time, supervisory employees through an insurance company.

The Montgomery County Commissioners provide general insurance coverage for all the buildings on the Montgomery County Fairgrounds pursuant to Ohio Revised Code § 1711.24. A private company provides general liability and vehicle insurance, with limits of \$1,000,000 and \$5,000,000 aggregate. This policy includes crime coverage for employee dishonesty with limits of liability of \$1,000,000. The Society's general manager is bonded with coverage of \$25,000.

The Society provides workers compensation coverage on all employees through the State of Ohio workers compensation fund.

**MONTGOMERY COUNTY AGRICULTURAL SOCIETY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2013 AND 2012
(Continued)**

5. SUBSEQUENT EVENTS

On December 10, 2013, the board adopted a resolution approving an option purchase agreement between Montgomery County Agricultural Society (MCAS), the Dayton-Montgomery County Port Authority (DMCPA), the Montgomery County Board of Commissioners (MCC), and Miller Valentine (MV). The agreement grants MV an Option of two years duration to purchase the existing fairground location at Stewart and Main Streets from DMCPA and MCAS. The major condition to the Option is the ability of MV to obtain financing to pay the purchase price (see below). If MV exercises its Option to Purchase MV will, through an affiliate, assist DMCPA and MCAS in acquiring, developing, and constructing a new fairgrounds previously identified by MCAS. MV also agrees to provide up to \$3 million in added value at the new fairgrounds through donations, third party contributions, and procuring services from third parties that would add value to the new fairground location.

This option, if exercised, will result in a \$15 million purchase price for the existing fairground. If MV cannot provide at least \$1 million in added value, MV will provide the difference between the added value, as determined by a third party, and \$1 million dollars as a supplemental purchase price in addition to the \$15 million base price. MCAS will be responsible for ensuring the new fairgrounds is suitable for the operation of a county fair and will receive \$73,500 from MV towards the expenses associated with the feasibility studies necessary to determine the new fairground location will be suitable. One of the conditions to suitability is that the location previously identified is properly zoned for the conduct of a County Fair. MV has applied a substantial portion of the \$73,500 toward the expenses of getting the property in question rezoned for a county fair use. MV will also make available \$171,500 to MCAS for operational activities upon exercising the option.

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 Montgomery County Fair. The Society disbursed \$23,527 in 2013 and \$11,851 in 2012 directly to the Junior Fair Board and vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Montgomery County paid the Society \$500 per year to support Junior Club work. The Junior Fair Board accounts for its activities separately. These accompanying financial statements do not include this activity. The Junior Fair Board's financial activity for the year ended December 31, 2013 follows:

<u>2013</u>	<u>2012</u>
\$1,105	\$2,080
5,378	3,193
<u>(3,985)</u>	<u>(4,168)</u>
<u>\$2,498</u>	<u>\$1,105</u>

7. JUNIOR LIVESTOCK SALE COMMITTEE

The Junior Livestock Committee is a separate committee charged with running the Junior Livestock Auction. This auction is held during fair week. Children may sell their animals directly to market or through the Montgomery County's auction. A commission of 4 percent per head during 2013 and 5 percent for Champions and 2 percent for all others during 2012 of auction sales covers auction costs. The Junior Livestock Committee retains this money. The accompanying financial statement does not include the Junior Livestock Committee's activities. The Junior Livestock Committee's financial activity for the year ended December 31, 2013 follows:

**MONTGOMERY COUNTY AGRICULTURAL SOCIETY
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2013 AND 2012
(Continued)**

7. JUNIOR LIVESTOCK SALE COMMITTEE (Continued)

	<u>2013</u>	<u>2012</u>
Beginning Cash Balance	\$5,621	\$11,149
Receipts	213,804	176,153
Disbursements	<u>(210,799)</u>	<u>(181,681)</u>
Ending Cash Balance	<u>\$8,626</u>	<u>\$5,621</u>

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

Montgomery County Agricultural Society
Montgomery County
1043 South Main Street
Dayton, OH 45409

To the Board of Directors:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Montgomery County Agricultural Society, Montgomery County, (the Society) as of and for the years ended November 30, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated September 10, 2014, wherein we noted the Society followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also qualified our opinion due to lack of sufficient appropriate audit evidence to determine the completeness of the amounts recorded as privilege fees and rental receipts.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Society's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Society's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Society's financial statements. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2013-002 described in the accompanying schedule of findings to be a significant deficiency.

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, opining 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2013-002.

Entity's Response to Findings

The Society's response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit the Society's response and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Society's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Society's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

September 10, 2014

**MONTGOMERY COUNTY AGRICULTURAL SOCIETY
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2013 AND 2012**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2013-001

Material Weakness

The Society should maintain accounting records sufficient to enable management to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements required by rule 117-2-03 of the Administrative Code. This includes maintaining proper supporting documentation for all receipts. Failure to maintain appropriate accounting records may adversely affect the decisions of management and could result in inaccurate financial reporting.

The Society lacked proper controls over the following receipt cycles. The lack of controls and supporting documentation resulted in a qualified opinion on the financial statements.

Privilege Fees:

In 2013, the Society sold a "fence to fence" contract to Cox Concessions to conduct the 2013 fair. The Society received a lump sum payment plus per capita fees for several other items. The society received a handwritten invoice from the vendor and did not have supporting documentation for the amounts reported by the vendor. Not obtaining and keeping supporting documentation for these transactions could result in an under reporting of revenues and incomplete revenue collections.

In 2012, the Society sold concession contracts during the fair. Currently the Society relies on the honesty of the vendors to remit the proper amounts. Some vendors provide no supporting documentation of gross sales. Others provide only a short recap of daily or weekly gross revenues. The Society should obtain and verify a detailed record of gross concession revenues collected by the vendors or charge a set fee for concessions.

Rentals:

When the Society rents peripheral items, such as chairs and tables, in the buildings after the initial contract is signed, there are no controls in place to ensure that rentals of this nature are recorded in the financial records and properly deposited into the Society's bank account. This lack of controls could result in rentals taking place and the revenue being misappropriated. We recommend the Society adopt a system of controls that tracks the usage of these items to ensure all revenue received is recorded.

Officials' Response: We corrected this audit issue in the current 2014 fiscal year.

FINDING NUMBER 2013-002

Significant Deficiency/Material Noncompliance

Ohio Rev. Code § 9.38 provides that public money must be deposited with the Fiscal Officer or with the designated depository on the business day next following the day of receipt, if the total amount of such moneys received exceeds one thousand dollars. If the total amount of the public moneys so received does not exceed one thousand dollars, the person shall deposit the moneys on the business day next following the day of the receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the moneys until such time as the moneys are deposited. The policy shall include provisions and procedures to safeguard the public moneys until they are deposited.

**FINDING NUMBER 2013-002
(Continued)**

The Society does not follow a consistent deposit policy as evidenced by the following:

- From April 30, 2012 to May 31, 2012, only one deposit for \$27,555.89 was made.
- From May 31, 2012 to June 28, 2012, only one deposit for \$22,463.78 was made.
- From June 28, 2012 to July 20, 2012, only one deposit for \$16,362.26 was made.
- During the period from July 31, 2012 until August 22, 2012, only one deposit was made for \$14,994.50.
- Only one deposit was made in the month of October 2012 for \$23,455.65.
- From October 30, 2012 to November 19, 2012, only one deposit for \$17,184.30 was made.
- From January 11, 2013 to January 30, 2013, only one deposit was made for \$11,040.30.
- From January 3, 2013 to January 10, 2013, only one deposit for \$33,630.70 was made.
- From February 27, 2013 to March 14, 2013, only one deposit for \$21,338.52 was made.
- From March 29, 2013 to April 22, 2013, only one deposit for \$14,107.22 was made.
- From April 30, 2013 to May 23, 2013, only one deposit for \$14,886.83 was made.
- From May 31, 2013 to June 12, 2013, only one deposit for \$31,388.80 was made.
- From June 27, 2013 to July 29, 2013, only one deposit for \$14,321.64 was made.
- From July 29, 2013 to August 24, 2013, only one deposit for \$52,591.50 was made.
- From September 11, 2013 to October 18, 2013, only one deposit for \$16,275.50 was made.
- From October 30, 2013 to November 15, 2013, only one deposit for \$15,798.05 was made.
- Seven other receipts were not deposited timely ranging from 4 days to 14 days following the date the receipt was written for smaller amounts.

Not following a consistent deposit policy that minimizes the amount of cash on hand could result in the loss or misappropriation of funds. We recommend the Society adopt and adhere to a deposit policy that fits the descriptions of Ohio Revised Code § 9.38 as detailed above.

Officials' Response: We corrected this audit issue in the current 2014 fiscal year.



Dave Yost • Auditor of State

MONTGOMERY COUNTY AGRICULTURAL SOCIETY

MONTGOMERY 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
OCTOBER 14, 2014**