

Noble County Agricultural Society
Noble County
Agreed-Upon Procedures
For the Years Ended November 30, 2019 and 2018



Millhuff-Stang, CPA, Inc.
1428 Gallia Street / Portsmouth, Ohio 45662 / Phone: 740.876.8548
45 West Second Street, Suite D / Chillicothe, Ohio 45601 / Phone: 740.851.4978
Fax: 888.876.8549
natalie@millhuffstangcpa.com / roush@millhuffstangcpa.com
www.milhuffstangcpa.com

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Board of Trustees
Noble County Agricultural Society
10972 Cain Road
Caldwell, Ohio 43724

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Noble County Agricultural Society, prepared by Millhuff-Stang, CPA, Inc., for the period December 1, 2017 through November 30, 2019. 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 Noble County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 14, 2020

This page intentionally left blank.

Noble County Agricultural Society
Noble County
Table of Contents
For the Years Ended November 30, 2019 and 2018

<u>Title</u>	<u>Page</u>
Independent Accountant's Report on Applying Agreed-Upon Procedures.....	1

This page intentionally left blank.

Independent Accountant's Report on Applying Agreed-Upon Procedures

Noble County Agricultural Society
Noble County
10972 Cain Road
Caldwell, Ohio 43724

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Noble County Agricultural Society (the Society) and the Auditor of State, on the receipts, disbursements and balances recorded in the Society's cash basis accounting records for the years ended November 30, 2019 and 2018 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, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society. The sufficiency of the procedures is solely the responsibility of the parties specified in this 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.

This report only describes exceptions exceeding \$10.

Cash and Investments

1. We recalculated the November 30, 2019 and November 30, 2018 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2017 beginning fund balances recorded to the November 30, 2017 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, 2018 beginning fund balances recorded to the November 30, 2018 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2019 and 2018 fund cash balance reported in the General Ledger and the financial statements filed by the Society in the Hinkle System. The amounts agreed.
4. We confirmed the November 30, 2019 bank account balances with the Society's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2019 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the November 30, 2019 bank reconciliation:
 - a. We traced each debit to the subsequent December bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to November 30. There were no exceptions.

Noble County Agricultural Society
Noble County
Independent Accountant's Report on
Applying Agreed-Upon Procedures

6. We inspected investments held at November 30, 2019 and November 30, 2018 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. There were no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected all receipts from the Distribution Transaction Detail Report (State DTL) and the Noble County Auditor's Cross Reference Report by Vendor Number from 2019 and all from 2018.
 - 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.
2. We confirmed the amounts paid from the Ohio Harness Horsemen's Association during the years ending November 30, 2019 and 2018 to correspondence sent to the Society by the Ohio Harness Horsemen's Association. We found no exceptions.
 - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper account code. We found no exceptions.
 - b. 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 one day of admission/grandstand cash receipts from the year ended November 30 2019 and one day of admission/grandstand cash receipts from the year ended November 30, 2018 recorded in the General Ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). We noted the following:

For August 30, 2019 the amount recorded in the General Ledger for August 30, 2019 was \$19,020.

- a. The ticket sales recapitulation reported 1914 tickets sold on that date.
- b. The admission price per ticket was \$10.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$19,140 for August 30, 2019 which exceeds the amount recorded by \$120.

For August 30, 2018 the amount recorded in the General Ledger for August 30, 2018 was \$8,606.

- a. The ticket sales recapitulation reported 958 tickets sold on that date.
- b. The admission price per ticket was \$9.
- c. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of \$8,622 for August 30, 2018 which exceeds the amount recorded by \$16.

Noble County Agricultural Society
Noble County
Independent Accountant's Report on
Applying Agreed-Upon Procedures

Rental Receipts

We selected 10 rental cash receipts from the year ended November 30, 2019 and 10 rental cash receipts from the year ended November 30, 2018 recorded in the General Ledger and:

- a. Agreed the receipt amount to the amount recorded in the duplicate cash receipts book. We noted duplicate receipts were not issued for four rental receipts in 2019 and one rental receipt in 2018.
- 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.

Over-The-Counter Cash Receipts

We selected 10 over-the-counter cash receipts from the year ended November 30, 2019 and 10 over-the-counter cash receipts from the year ended November 30, 2018 recorded in the General Ledger and:

- a. Agreed the receipt amount to the amount recorded in the duplicate cash receipts book. We noted duplicate receipts were not issued for nine over-the-counter receipts in 2019 and two over-the-counter receipt in 2018.
- 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 fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of November 30, 2017.
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 2019 or 2018 or debt payment activity during 2019 or 2018. There were no new debt issuances, nor any debt payment activity during 2019 or 2018.

Payroll Cash Disbursements

1. We selected one payroll check for each employee from 2019 and one payroll check for each employee from 2018 from the Payroll Ledger and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Ledger to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.

Noble County Agricultural Society
 Noble County
 Independent Accountant's Report on
 Applying Agreed-Upon Procedures

2. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2019 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 2019. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2020	January 10, 2020	\$117.52	\$117.52
State income taxes	January 31, 2020	January 30, 2020	8.94	8.94

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the General Ledger for the year ended November 30, 2019 and 10 from the year ended November 30, 2018 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 returned, 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 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 the Society management and determined that the Society did not have any completed public records requests during the engagement period.
3. We inquired with the Society management and determined that the Society did not have any denied public records requests during the engagement period.
4. We inquired with the Society management and determined that the Society did not have any public records requests with redactions during the engagement period.
5. 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).
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Revised Code § 149.43(E)(2). We found no exceptions.
7. We inspected the Society's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.

Noble County Agricultural Society
Noble County
Independent Accountant's Report on
Applying Agreed-Upon Procedures

8. 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.
9. We inquired with the Society management and determined that the Society did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. 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).
11. 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.
12. 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.
13. 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 Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We noted one exception where no purpose was given for going into executive session. We found no other exceptions.

Other Compliance

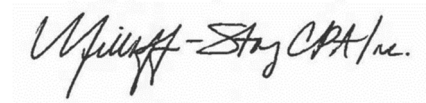
1. Ohio Rev. Code Section 117.38 requires Societies to file their financial information in the Hinkle system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any 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, 2019 and 2018 in the Hinkle system. There were no exceptions.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review, 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.

Noble County Agricultural Society
Noble County
Independent Accountant's Report on
Applying Agreed-Upon Procedures

This report is to provide 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, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

Respectfully,

A handwritten signature in black ink that reads "Millhuff-Stang CPA, Inc." The signature is written in a cursive, flowing style.

Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

July 28, 2020

OHIO AUDITOR OF STATE KEITH FABER



NOBLE COUNTY AGRICULTURAL SOCIETY

NOBLE 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 8/27/2020

88 East Broad 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