***Use for 2022-2023 or 2023 AUPs[[1]](#endnote-1)***

***(Agricultural Society AUP – Per AT-C 105 & 215 & GAGAS, January 2024[[2]](#endnote-2)) [[3]](#endnote-3)*** ***[[4]](#endnote-4)***

**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES**

[Name of] Agricultural Society

[Name of] County

[Address]

[City], Ohio [Zip Code]

We have performed the procedures enumerated below on the [Name of] Agricultural Society’s (the Society) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended November 30, 2023 and 2022 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, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Society.

The [Board Members / Board of Directors ] <<<Modify as needed] 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, 2023 and 2022, and certain compliance requirements related to these transactions and balances. **[Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes.]*[[5]](#endnote-5) [<<IPAs must insert this. AOS staff should never insert this].*** 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]* *[if applicable] [[6]](#endnote-6)***

1. We recalculated the November 30, 2023 and November 30, 2022 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2021 beginning fund balances for [each fund]***[[7]](#endnote-7)*** recorded to the November 30, 2021 balances in the prior year [audited statements] ***OR*** [documentation in the prior year Agreed-Upon Procedures working papers]. We found no exceptions. We also agreed the December 1, 2022 beginning fund balances for each fund recorded to the November 30, 2022 balances. We found no exceptions.
3. We agreed the 2023 and 2022 bank reconciliation [adjusted UAN Balances and Adjusted Bank Balances] as of November 30, 2023 and 2022 to the total fund cash balances reported in the [accounting records] ***[<<Replace with exact name of report.]*** and the financial statements filed by the Society in the Hinkle System.The amounts agreed.
4. We confirmed the November 30, 2023 bankaccount balance(s) with [the Society’s financial institution(s) Ohio Pooled Collateral System, Confirmation.com] ***<<<modify as needed***]. [We found no exceptions.] ***OR*** [We observed the year-end bank balance(s) on the financial institution’s website. The balance(s) agreed.] We also agreed the confirmed balances to the amounts appearing in the November 30, 2023 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the November 30, 2023 bank reconciliation: **[*Delete this procedure if there were no reconciling debits]***
   1. We traced each debit to the subsequent December and January ***[List only the months they cleared]*** [bank statement(s)] ***OR***[financial institutions website transaction listing]. We found no exceptions.
   2. 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 5 reconciling credits (such as deposits in transit) from the November 30, 2023 bank reconciliation: ***[Delete this procedure if there were no reconciling credits]***
   1. We traced each credit to the subsequent December or January ***[List only the months they cleared]*** [bank statement(s)] ***OR***[financial institutions website transaction listing]. We found no exceptions.
   2. We agreed the credit amounts to the [Receipts Register] and determined they were dated prior to November 30. We found no exceptions.
7. We inspected the [accounting records] ***[<<Replace with exact name of report.]*** to determine whether the Finding(s) For Adjustment identified in the prior [audit report] ***OR***[agreed-upon procedures report]*,* due from the X fund, payable to the Y fund,was properly posted to the ledgers and reflected in the fund balances in Procedure 2. We found no exceptions. ***[Delete procedure if not applicable. If the adjustment was not properly posted, you should reissue the FFA in this AUP.]***
8. We traced interbank account transfers occurring in November of 2023 and 2022 to the accounting records and [bank statements] ***OR*** [reconciliation] to determine if they were properly recorded***[[8]](#endnote-8)***. We found no exceptions. ***[If there is only one bank account, or if no transfers were noted near year-end, delete this procedure.]***
9. We inspected investments held at November 30, 2023 and November 30, 2022 to determine that they: ***[Delete procedure if no investments (or CDs)]***
   1. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
   2. Mature within the prescribed time limits noted in Ohio Rev. Code §§ 135.13 or 135.14. We found no exceptions. ***[2024 OCS 2A-14 & 2A-16]***

***For applicability of Receipt Testing sections below see guidance in footnotes 4 and 12 and the AUP Additional Guidance Document.***

**Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of 5 receipts from the Distribution Transaction Detail Report (State DTL) and the County Auditor’s DTLs ***[<<<insert exact report name]*** from 2023 and a total of 5 from 2022. ***[Modify this procedure as appropriate. For example if no County DTL receipts, delete that sentence.]***
2. We compared the amount from the above named report(s) to the amount recorded in the [Receipt Ledger]. The amounts agreed.
3. We inspected the [Receipt Ledger] to determine these receipts were allocated to the proper account code(s). We found no exceptions.
4. We inspected the [Receipt Ledger] to determine whether the receipts were recorded in the proper year. We found no exceptions.
5. ***For other confirmable receipts, either confirm them or agree them to documentation supporting the amount received. [Note: This procedure is intended to test a funding source not already tested. For example, county receipts are already tested in procedure 1, and state receipts appearing on the DTL are already tested in procedure 1.] Example:*** We confirmed the [total amount paid] ***OR*** [individual amounts paid] from XXX***[[9]](#endnote-9)*** City during the year ending November 30, [2022] with the City Auditor’s Office. We found no exceptions.
   1. We inspected the [Receipt Ledger] to determine whether these receipts were allocated to the proper account code(s). We found no exceptions.
   2. We inspected the [Receipt Ledger] to determine whether the receipts were recorded in the proper year. We found no exceptions.

**Admission/Grandstand Receipts *[Some fairs charge one price for admission which includes grandstand attractions. Other fairs have separate admission and grandstand prices-tailor this procedure to your particular situation.]***

We selected 2 days of admission/grandstand cash receipts from the year ended November 30, 2023 and 2 days of admission/grandstand cash receipts from the year ended November 30, 2022 recorded in the [Receipt Ledger] and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.). [The amounts agreed.] ***OR*** [The amounts agreed for the day we selected from [2023].

For [July 22, 2022], the amount recorded in the receipt ledger for [July 22, 2022] was $XXXXX.

1. The ticket sales recapitulation reported WWW tickets sold on that date.
2. The admission price per ticket was $RR.
3. Therefore the recapitulation sheet multiplied by the admission price supports admission receipts of $ZZZZ for [July 22, 2022], which exceeds the amount recorded by $NNN.]

**Privilege Fee Receipts**

We selected 10 privilege fee cash receipts from the year ended November 30, 2023 and 10 privilege fee cash receipts from the year ended November 30, 2022 recorded in the duplicate cash receipts book and:

* 1. Agreed the receipt amount to the amount recorded in the [Receipt Ledger]. The amounts agreed.
  2. Agreed the rate charged with rates in force during the period. We found no exceptions.
  3. Inspected the [Receipt 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, 2023 and 10 rental cash receipts from the year ended November 30, 2022 recorded in the duplicate cash receipts book and:

1. Agreed the receipt amount to the amount recorded in the [Receipt Ledger]. The amounts agreed.
2. Agreed the rate charged with rates in force during the period. We found no exceptions.
3. Inspected the [Receipt 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 Members / Board of Directors ] <<<Modify as needed]. We selected 1 race day from the year ended November 30, 2023 and 1 race day from the year ended November 30, 2022 and performed the following procedures:

* 1. Traced Pari-mutuel wagering Commission receipts to the [liability report] and to cash receipt ledger postings. The amounts agreed.
  2. 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 Members / Board of Directors ] <<<Modify as needed]. We selected 1 race day from the year ended November 30, 2023 and 1 race day from the year ended November 30, 2022 and performed the following procedures***[[10]](#endnote-10)***:

* 1. 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(s).
  2. 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(s).

**Junior Livestock Auction*[[11]](#endnote-11)* *[<<Insert procedure only if the Society does not use an outside committee to run this auction]***

We selected 3 livestock auction sales from the years ended November 30, 2023 and November 30, 2022. For each sale, we:

* 1. Agreed the sale amount recorded in the cash receipts book to:
     1. The auction bid records.
     2. Bank deposit from the sale
     3. The seller’s invoice
     4. The amount on the check written to the seller.

We found no exceptions.

* 1. Also agreed the auction bid records to:
     1. The buyer’s invoice amount
     2. Bank deposit for the purchase.

We found no exceptions.

***OR use this as procedure b if a stock yard (or other third-party bidder) purchased the animal in conjunction with a high bidder:***

* 1. Also agreed the auction bid records to:

1. The sum of the buyer’s invoice amount plus the amount the third-party bidder agreed to pay, as documented on [insert document name]
2. Bank deposit for the purchase.

We found no exceptions.

**Other Receipts*****[[12]](#endnote-12)***

We selected 10 other receipts from the year ended November 30, 2023 and 10 other receipts from the year ended November 30, 2022 and:

* 1. Agreed the receipt amount recorded in the [Receipt Ledger] to supporting documentation. The amounts agreed.
  2. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions. ***[If applicable]***
  3. Inspected the [Receipt Ledger] to determine the receipt was posted to the proper fund(s), and was recorded in the proper year. [We found no exceptions.] ***OR*** [We found 1 receipt of $100 for a XXX recorded in the Y fund that should have been recorded in the Z fund. We brought this to management’s attention. They corrected the fund Y and Z fund balances for this item. However, because we did not inspect all receipts, our report provides no assurance regarding whether or not other similar errors occurred.]

**Debt *[Modify as applicable, and include only the procedures applicable during the AUP period. Procedures 1 and 2 always apply (to help determine completeness). Debt must be tested regardless of materiality.]***

1. From the prior [audit] ***OR*** [agreed-upon procedures]documentation, we observed the following [bonds, notes, loans, and leases] ***[<<modify as needed]*** outstanding as of November 30, 2021.
   1. These amounts agreed to the Society’s December 1, 2021 balances on the summary we used in procedure 3.
   2. ***[Note: This procedure is intended to determine compliance with debt covenants; specifically looking for debt covenants in which failure to follow the terms expressly indicates as a possible outcome modification of the payment terms or calling of the debt issue. For example if the Society fails to make the payment on time or fails to follow the debt covenants does it result in modifications to the terms such as restructuring of the debt, additional interest charges, debt being due in full, etc.]*** We inspected the debt’s [final offering documents] ***<<< modify as needed ]*** for all outstanding debt, and we confirmed [the Society does not have any debt covenants] ***OR*** [the debt covenants did not have requirements that failing to follow the terms indicates possible outcome modification of the debt terms] ***OR*** [the Society was in compliance with the debt covenants listed below] ***OR*** [the Society was in compliance with the listed covenants with the exception of [list the covenant violations].

|  |  |  |
| --- | --- | --- |
| **Issue** | **Principal outstanding as**  **of November 30, 2021:** | **Debt Covenant *[Delete this Column if the Society does not have any Debt Covenants]*** |
| XXX Loan |  | [Indicate the covenant/(s) considered and their placement within the source documentation] |
| 2018 Building Bonds |  | [Not applicable] |

**OR:** [The prior [audit] ***OR*** [agreed-upon procedures] documentation disclosed no debt outstanding as of November 30, 2021.]

1. 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 2023 or 2022 or debt payment activity during 2023 or 2022. [All debt agreed to the summary we used in procedure 3.] ***OR***[There were no new debt issuances, nor any debt payment activity during 2023 or 2022.]***[Modify the above as needed.]***
2. We obtained a summary of debt service payments [including mortgage debt and loan/credit agreements permitted by Ohio Rev. Code § 1711.13] owed during 2023 and 2022 and agreed these payments from the [Expenditure Ledger] to the related debt amortization schedule(s). We also compared the date the debt service payments were due to the date the Society made the payments. We found no exceptions.
3. We agreed the amount of debt proceeds received for [2023 and 2022] from the debt documents to amounts recorded in the Receipt Ledger. The amounts agreed. ***[2024 OCS Ch. 1, Appendix A, Compliance Requirement 3a ]***
4. For new debt [the County]issued [on behalf of the Society] during 2023 and 2022, we inspected the [debt legislation and resolution / ordinance], the Society must use the proceeds to purchase a [xxx]. We inspected the expenditure ledger and observed the Society purchased a [xxx in May of 2022]. We found no exceptions. ***[<<< Modify procedure as appropriate and briefly describe actual use of proceeds. Delete procedure if there was no new debt. If there was new debt but the proceeds were not fully spent, disclose the unspent balances as of November 30, 2023.] [2024 OCS Ch. 1, Appendix A, Compliance Requirement 3a and 3c]***
   1. ***[Include procedure if the Ag Society issued mortgage debt during the engagement period>>*** We confirmed that mortgage debt was issued for repairs and/or improvement and did not exceed 50% of the appraised value of the mortgaged property. We found no exceptions. ***[2024 OCS Ch. 1, Appendix A, Compliance Requirement 3c.]***
5. We inquired of management, inspected the receipt ledger, and the prior [audit] ***OR*** [agreed-upon procedures] report to determine whether the Society had [a] loan or credit agreement(s) outstanding from a prior year [or obtained a loan or credit line in 2022] as permitted by Ohio Rev. Code §1711.13(B). We recalculated the Society’s computation supporting that the total annual payments for debt obligations from loans and credit did not exceed twenty-five percent of its prior three-year average of annual revenues. We found no exceptions. ***[Include this procedure only if there are loan or credit agreements.] [2024 OCS Ch. 1, Appendix A, Compliance Requirement 3c]***

**Payroll Cash Disbursements**

1. We selected 1 payroll check for 5 employees***[[13]](#endnote-13)*** from 2023 and 1 payroll check for 5 employees from 2022 from the [Wage Withholdings Detail Report] and:
   1. We compared the hours and pay rate, or salary recorded in the [Wage Detail Report] to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).

[We found no exceptions.] ***OR*** [We found 1 instance where an employee was paid for 3 hours less than the hours recorded on her timecard. We brought this to management’s attention, and they added this amount to a subsequent payment to this employee. Because we did not compare all timecards, our report provides no assurance whether or not other similar errors occurred.

* 1. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions. ***[This procedure only applies to manual payroll systems. This procedure is n/a if the system is automated, such as UAN.]*** We found no exceptions.

1. ***[If the Society did not have any new employees or new board members/board of directors during the engagement period this step can be deleted. If the Society had new employees and/or new board members/board of directors in one year but not the other year, then modify the step accordingly.]*** We selected 3 new employees and [Board Members / Board of Directors] <<<Modify as needed] from 2023 and 3 new employees and [Board Members / Board of Directors] <<<Modify as needed] from 2022 and:
   1. We inspected the [employees’/ [Board Members’ / Board of Directors’] <<<Modify as needed] personnel files and/or minute record] ***[<<<list actual source]*** for the Retirement system, Federal, State & Local income tax withholding authorization.
   2. We agreed the items in a above to the [Employee General Information Report] ***<<Standing data report]***. ***[Make sure taxes were withheld if a form was in their file. You do not have to recalculate the amount of federal, state, or local tax to withhold.]***

We found no exceptions

1. We inspected the last remittance of tax and retirement withholdings for the year ended November 30, 2023 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***[[14]](#endnote-14)*** withholding period of 2023. We observed the following:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Withholding**  **(plus employer share, where applicable)** | **Date**  **Due** | **Date**  **Paid** | **Amount**  **Due*[[15]](#endnote-15)*** | **Amount**  **Paid** |
| Federal income taxes & Medicare  (and social security, for employees not enrolled in pension system) | January 31, 2024 |  |  |  |
| State income taxes***[[16]](#endnote-16)*** | January 15, 2024 |  |  |  |
| Local income tax***[[17]](#endnote-17)*** | [insert date] |  |  |  |

***Revise the table above as needed.***

We found no exceptions.

***Example exception:*** [As stated above, as of the date of this report, the Society has withheld but has not remitted federal payroll taxes, Medicare, and Social Security taxes of $xxx as required by 26 USC Section 3402 and 26 USC Section 3102(a) by January 31, 2024. The Auditor of State will notify the IRS of this matter.] ***[See OCS Implementation Guide, Referring Audit Reports]***

1. ***[This procedure is only applicable for fiscal year 2022. Omit this procedure unless the government applied the provisions in the Families First Coronavirus Response Act, Coronavirus, Aid, Relief, Economic Security Act, Treasury IRS Guidance n-20-65 as modified by Treasury IRS Guidance n-21-11, or the American Rescue Plan Act of 2021.]*** For fiscal year 2022, we inspected the [appropriation ledger] and [meeting minutes] to determine the Society properly credited the paid leave costs against the tax obligations and / or deferred the tax obligations to future periods. We found no exceptions. ***[2023 OCS 1-19]***

**Non-Payroll Cash Disbursements**

1. From the [Expenditure Report], we re-footed checks recorded as disbursements for *equipment and grounds maintenance* for 2023. We found no exceptions.***[Perform only if this is a manual system. Select one expenditure code to test foot. This procedure is N/A if the system is automated.]***
2. We selected 10 disbursements from the [Expenditure Report] for the year ended November 30, 2023 and 10 from the year ended November 30, 2022 and determined whether:
   1. The disbursements were for a proper public purpose. We found no exceptions.
   2. The check number, date, payee name and amount recorded on the [returned, canceled check] ***<<< modify if the payment was EFT/ACH]*** agreed to the check number, date, payee name and amount recorded in the [Expenditure Report] and to the names and amounts on the supporting invoices. We found no exceptions.
   3. Based on the nature of the expenditure, the account coding is reasonable. We found no exceptions.

**Sunshine Law Compliance *[2024 OCS 2B-8][[18]](#endnote-18)***

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.]

***OR***

***[Include if the entity did not have a Public Records policy.]*** [We inquired with Society management and determined that the Society did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).]

1. ***[[19]](#endnote-19)***We selected 5 ***[or total population if less than 5]*** public records requests from the engagement period and inspected each request to determine the following:
   1. The Society was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). [We found no exceptions.]  **OR** [For 3 of the 5 public records requests selected for testing the Society did not respond to the request in accordance with their adopted policy. See the table below.

|  |  |  |  |
| --- | --- | --- | --- |
| **Date Request Received** | **Date Request Fulfilled** | **Policy Response Time (in Business days)** | **Actual Response Time (in Business days)** |
| 6/15/2023 | 6/22/2023 | 3 | 6 |
| 8/2/2023 | 8/15/2023 | 3 | 9 |
| 11/13/2023 | 11/20/2023 | 3 | 5 |

***OR***

***[Include if the entity did not have any completed public records requests.]*** [We inquired with Society management and determined that the Society did not have any completed public records requests during the engagement period.]

b. ***[Include if a request was denied, in part or in whole.]*** The Society provided an explanation for the denied request which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(3). [We found no exceptions.]

***OR***

***[Include if the entity did not have any denied public records requests.]*** [The Society did not have any denied public records requests during the engagement period.]

1. ***[Include if a request contained redactions, in part or in whole.]*** The Society was redacting records and making the redactions visible and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1). [We found no exceptions.]

***OR***

***[Include if the entity did not have any public records requests with redactions.]*** [The Society did not have any public records requests with redactions during the engagement period.]

1. 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.]

***OR***

***[Include if the entity did not have a records retention policy.]*** [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).]

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.]

***OR***

***[Include if the entity did not have a Public Records policy.]*** [We inquired with Society management and determined that the Society did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).]

5. 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.]

***OR***

***[Include if the entity did not have a Public Records policy.]*** [We inquired with Society management and determined that the Society did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).]

***OR***

***[Include if the entity did not have a policy manual.]*** [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).]

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.]

***OR***

***[Include if the entity did not have a Public Records policy.]*** [We inquired with Society management and determined that the Society did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Society as required by Ohio Rev. Code § 149.43(E)(2).]

7. ***[Include if the entity has records authority. (Please review the OCS Legal Matrix, OCS 2B-8 Step 7 Applicability tab. “No Records Authority” indicates this step is not applicable.)]*** We selected 5 ***[or total population if less than 5]*** applications submitted to the Records Commission for one-time disposal of obsolete records, and management’s review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the Records Commission for the 5 selected and the review of the schedules. This was required by Ohio Rev. Code § [***[[20]](#endnote-20)***]. [We found no exceptions.] **<<<Note: the records retention schedule is not the same policy as the public records policy.]**

***OR***

***[Include if the entity did not have any applications submitted to the Records Commission but has Records Authority per OCS Legal Matrix, OCS 2B-8 Step 7 Applicability tab.]*** [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.]

***OR***

***[Include if the entity has “No Records Authority” per OCS Legal Matrix, OCS 2B-8 Step 7 Applicability tab and this step is not applicable.]*** [We did not select any applications submitted to the Records Commission for one-time disposal of obsolete records, and management’s review of the schedules of records retention and dispositions for the engagement period. The Society is not subject to the Ohio Rev. Code records authority. Therefore this step is not applicable and applications were not inspected or inquired about.]

8. We inspected [individual proof of attendance***[[21]](#endnote-21)***] and determined whether each elected official**[[22]](#endnote-22)** in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). [We found no exceptions.]

***OR***

***[Include if the entity did not have any elected officials subject to the training requirement.]*** [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:

1. Executive sessions were only held at regular or special meetings.
2. 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).
3. 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, 2023 and 2022 in the Hinkle system.  [We found no exceptions.] ***OR*** [Financial information was filed on [Date] which was not within the allotted timeframe.] ***[2024 OCS 1 – 14][[23]](#endnote-23)***

**Related Party Transactions** ***[Delete this procedure if your entity does not have any related party transactions]***

1. ***[[24]](#endnote-24)***We inquired with management and identified the following Related Party Transactions:

a. [List related party transactions]

b. [List related party transactions]

We found no exceptions.

2. We confirmed the transactions with [the other party, or with intermediaries, such as banks, guarantors, agents or attorneys.] We found no exceptions.

3. ***[[25]](#endnote-25)***We obtained supporting evidence for the Related Party Transactions identified in procedure 1. We found no exceptions.

***[Insert the following paragraph if the Society declines to provide us written representations but has provided suitable written agreement* of the procedures and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement*: AOS auditors should also see additional guidance in the representation letter.]***

Attestation standards established by the American Institute of Certified Public Accountants require that we request certain required written representations from the Society. We requested that the Society provide such representation but the [Board Members / Board of Directors] <<<Modify as needed] and/or [fiscal officer or clerk treasurer] refused to do so.

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.

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.

Blank Signature

Signature Name

Signature Title

City, State

[Date]

1. This report shell should be used for entities with a testing period of 2022-2023 or 2023. For period 2021-2022 and prior, AOS Staff please obtain the previous report shell from the Old Practice Aids. IPAs, please obtain the previous report shell by contacting the [IPAcorrespondence@ohioauditor.gov](mailto:IPAcorrespondence@ohioauditor.gov) inbox. This shell is written for a 2 year engagement, please modify as needed for single year AUP engagements [↑](#endnote-ref-1)
2. Updated January 2024 – Changes are not marked. The following should be completed prior to finalizing the report:

   * All the red references should be updated as appropriate and changed to black; and
   * All blue font items are guidance and need removed

   [↑](#endnote-ref-2)
3. Please read the document, [*AUP Additional Guidance*](http://www.ohioauditor.gov/references/agreeduponprocedures.html) for additional information. [↑](#endnote-ref-3)
4. See the AUP Additional Guidance document for applicability of testing receipts / disbursements. If the shell does not include procedures for a receipt / disbursement type, AOS Staff should submit a consult through the AUP Specialty in Spiceworks (IPAs should contact the [IPAcorrespondence@ohioauditor.gov](mailto:IPAcorrespondence@ohioauditor.gov) inbox) for additional procedures. [↑](#endnote-ref-4)
5. **IPA AUP engagements:** AOS is a specified party. The use of the procedures in this shell and AOS’ written approval of any modifications / additions to these procedures will serve as AOS' written agreement and acknowledgement that the procedures performed are appropriate to meet our intended purposes as a specified party. [↑](#endnote-ref-5)
6. If the Society uses a fiscal agent to process transactions, please replace the cash & investment section with the cash & Investment procedures in the Solid Waste District AUP shell. [↑](#endnote-ref-6)
7. Replace language with “Each Opinion Unit” if the prior engagement was a financial audit and if any prior findings for adjustments were adjusted to the client account records. [↑](#endnote-ref-7)
8. Inter-account transfers should be recorded in the same accounting period on both bank statements; otherwise they should be appropriately reflected on both bank reconciliations. [↑](#endnote-ref-8)
9. Be specific in describing the procedure. If you have multiple funding sources to confirm, copy and paste this procedure for each funding source separately (i.e. XXX City etc.). [↑](#endnote-ref-9)
10. If Pari-mutuel testing is performed above-select the same date each year for these procedures [↑](#endnote-ref-10)
11. If auction activity, in addition to the junior livestock, runs through the agricultural society books, we should also test those receipts [↑](#endnote-ref-11)
12. Other Receipts includes all receipts not tested in the procedures included in this report (i.e. Intergovernmental Receipts, Confirmable Receipts, Privilege Fee Receipts, Rental Receipts, etc. would be excluded from this total). Other Receipts should be assessed for each individual fund type category annually (e.g. governmental, fiduciary, and proprietary). [Omit this procedure unless other receipts exceed 10% of the appropriate category receipts.] [↑](#endnote-ref-12)
13. This population consists of both full and part time employees, including elected officials. [↑](#endnote-ref-13)
14. If testing prior to the 4th quarter being due/paid, modify the description and test the 3rd quarter.

    [↑](#endnote-ref-14)
15. The amount due should equal the amount paid, unless you have an exception noted below the table. [↑](#endnote-ref-15)
16. This date assumes they remit State income taxes monthly. If your entity reports quarterly the due date should be changed to January 31. [↑](#endnote-ref-16)
17. Delete if no local income taxes. Insert additional rows if there is more than one applicable local income tax. [↑](#endnote-ref-17)
18. For additional guidance see the [Sunshine Law and StaRS FAQ](http://ohioauditor.gov/ocs/2019/Sunshine%20Laws%20and%20StaRS%20FAQs.docx).

    Note: AOS staff should consult with the assistant legal counsel assigned to their region regarding any non-compliance or questions related to these requirements or violations of Ohio Rev. Code § 149.351 (destruction of records) related to these records. [↑](#endnote-ref-18)
19. Note: one selection of five (or total population if less than five) is sufficient for each policy tested no matter how many departments follow that policy. In addition, if there are no denials or redactions pulled in the selection, auditors do not need to pull an additional selection. [↑](#endnote-ref-19)
20. See the “OCS 2B-8 Step 7 Applicability” Tab of the [Legal Matrix](https://ohioauditor.gov/ocs/2024/legal_matrix.xlsx) for the ORC Code Section applicable to your entity type. [↑](#endnote-ref-20)
21. Note: Auditor should ask whether the elected official or his/her designee successfully attended a certified three-hour Public Records Training for each term of office.

    The Attorney General’s Office (AGO) currently uploads an attendance roster for each certified public records training provided by its office to its external website. The roster is now proof of attendance from the AGO to attendees. The attendance rosters are located here: <https://www.ohioattorneygeneral.gov/Legal/Sunshine-Laws/Sunshine-Laws-Training-Attendance-Reports>. All attendees are notified at the trainings where the rosters are posted.

    The AOS provides paper certificates as proof of attendance.

    Additionally, the AGO may contract with other state agencies, political subdivisions, or other public or private entities to conduct the training programs and seminars. AOS auditor should consult with Legal to determine whether any other trainings qualify as a certified public records training. See Ohio Rev. Code § 109.43(D). [↑](#endnote-ref-21)
22. Elected official does not include judges or clerk of courts. See Ohio Rev. Code § 109.43(A)(2). [↑](#endnote-ref-22)
23. If the entity is required to re-file financial statements due to an incomplete filing, the filing date and accounting basis of the re-filed annual financial report will then become the basis for determining compliance with the filing requirements. Auditors should use professional judgement when determining whether to report an exception with timely filing if the public office or other entity required to file originally submitted timely but had to refile. Documentation of these comments should be included in the working papers. [↑](#endnote-ref-23)
24. Be sure to document in the working papers who you spoke with and when, including name, title, and date. [↑](#endnote-ref-24)
25. AOS Auditor should consult with both their CA and CFAE AUP Specialty if they identify potential fraud issues. [↑](#endnote-ref-25)