



OHIO AUDITOR OF STATE
KEITH FABER



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Albany Independent Agricultural Society
Athens County
PO Box 193
Albany, Ohio 45710

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Albany Independent Agricultural Society, Athens County, Ohio (the Society) for the years ended November 30, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Society's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Society's financial statements, transactions or balances for the years ended November 30, 2023 and 2022.

The Society's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observation

Ohio Rev. Code § 117.38 requires public offices to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The Society's 2022 financial information was due on January 30, 2023 but was not filed until April 19, 2023 and the 2023 financial information was due on January 29, 2024 but was not filed until February 19, 2024. The Society should file the annual information in the HINKLE system by the required deadline.

Current Status of Matters Reported in our Prior Engagement

1. The prior engagement for the years ended November 30, 2021 and 2020 included noncompliance with Ohio Rev. Code §149.43 as the Society did not display its public records policy in a conspicuous place in all locations. This was corrected during the current engagement period.

Current Status of Matters Reported in our Prior Engagement (Continued)

2. The prior engagement for the years ended November 30, 2021 and 2020 included an internal control deficiency for the reconciled register balance differing from the General Ledger balance by \$174 without identifying a related reconciling item. This was corrected during the current engagement period.



Keith Faber
Auditor of State
Columbus, Ohio

September 6, 2024

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ALBANY INDEPENDENT AGRICULTURAL SOCIETY

ATHENS 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 9/19/2024

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

This report is a matter of public record and is available online at
www.ohioauditor.gov