



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Albany Independent Agricultural Society  
Athens County  
P.O. 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, 2019 and 2018.

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, 2019 and 2018.

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 Observations

1. Ohio Rev. Code § 149.43(B)(7)(c) provides guidance for a required public records policy to be approved by the Board. The approved public records policy should 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. The Ohio Attorney General developed a model public records policy for responding to public records requests in compliance with Ohio Rev. Code § 149.43 in order to provide guidance to public offices in developing their own public record policies. This model policy is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-policy.aspx>. The Board did not approve a formal public records policy. This can result in improper treatment of public records requests. The Board should approve a formal public records policy containing all the required elements. The policy should be included in Society's policy manual and displayed in all the branches of the Society as required by Ohio Rev. Code § 149.43(E)(2).

**Current Year Observations (Continued)**

2. Ohio Rev. Code § 149.43(B)(2) provides that the Society should have an approved records retention schedule which is readily available to the public. The Board did not approve a formal records retention schedule. This could lead to improper destruction of records. The Board should approve the required record retention schedule.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 1, 2020

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**ALBANY INDEPENDENT AGRICULTURAL SOCIETY**

**ATHENS 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  
JULY 14, 2020**