



Dave Yost • Auditor of State



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Albany Independent Agricultural Society
P.O. Box 193
Athens County
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, 2017 and 2016.

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, 2017 and 2016.

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.

Current Year Observations

Ohio Rev. Code § 117.38 provides, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. Entities choosing not to file on a GAAP basis have 60 days following fiscal year-end to complete their submission. When due dates fall on a weekend, on a legal holiday or when the AOS is closed to the public, the submission will be due the next business day. An entity failing to comply with the filing requirements may be subject to non-compliance citations and penalties established by the Revised Code.

The Society filed the 2016 financial statements with the Auditor of State two days later than the required time frame with no request approved for an extension. Failure to provide timely the required annual financial report can limit transparency of the Society to the public. The Board of Trustees or the Treasurer should certify the annual financial statements and file them with the Auditor of State within 60 days following the last day of the Society's fiscal year, unless a waiver is obtained.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
Columbus, Ohio

March 6, 2018

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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
MARCH 20, 2018