



Organization Objectives

The Ohio Fair Managers Association, a non-profit corporation located in the Great Agricultural State of Ohio, purpose shall be to-wit:

- To represent and promote the general welfare of the County, Independent and State Fairs of the State of Ohio; and
- To encourage closer cooperation among the Fairs of Ohio; and
- To promote Agriculture and its related fields and to our Fairs and their customers; and
- To provide for an annual meeting and convention of all Fairs and associated groups and businesses at least once each year; and
- To promote cooperation among all agricultural related educational and commodity organizations.

Form 990

As a non-profit corporation, the Ohio Fair Managers Association files Form 990 with the Internal Revenue Service annually. These reports are available by written request to Robert J. Dawson, Treasurer at bobdawson@roadrunner.com or go to <http://foundationcenter.org/findfunders/990finder/> search Ohio Fair Managers Association or Federal ID #341721710.

OFMA Whistleblower Policy

General

The Ohio Fair Managers Association expects its directors and officers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Association, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations

Reporting Responsibility

It is the responsibility of all directors and officers to report violations or suspected violations in accordance with this Whistleblower Policy and Ohio's Whistleblower Code.

No Retaliation

No director or officer who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse consequence. An officer or director who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of their duties. This Whistleblower Policy is intended to encourage and enable any related or interested party to raise serious concerns within the Association prior to seeking resolution outside the Association.

Reporting Violations

The Code addresses the Association's open door policy and suggests that all parties share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the Executive Director or the Treasurer is in the best position to address an area of concern. However, if someone is not comfortable speaking with the Executive Director or the Treasurer or they are not satisfied with the response from either or both parties, they are encouraged to speak with the President of the Association who has the specific responsibility to investigate all reported violations. For suspected fraud, or when someone is not satisfied or is uncomfortable with the President's response the Immediate Past President should be contacted. In these cases the Immediate Past President shall have the responsibility to investigate any suspected violations.

Compliance Officer

The Board President shall serve as the Association's Compliance Officer and is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the Board of Directors and/or the Audit Committee. The Compliance Officer shall have direct access to the Audit Committee of the Board of Directors and is required to report to the Audit Committee at least annually on any compliance activity.

Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

OFMA Records Retention Policy

The Ohio Fair Managers Association recognizes that as a tax-exempt organization, proper record keeping, record retention and record disposal are very important. In order to retain Federal Tax exemption, the Association will comply with all federal and state laws relating to record keeping, record retention and record disposal.

All institutional and legal records, federal tax records, accounting & financial records, litigation records, insurance records and personnel files will be recorded and retained to the minimum standards set by federal and state mandate and as listed in Attachment "A" of this policy. Attachment "A" will be updated from time-to-time as requirements change. The term "records" include hard paper copy, computer disks, microfilm, visual media and such other electronic communications.

In addition, the Association may identify other non-mandated, but valuable intangible property of importance that it will strive to protect and preserve. The property could include, but is not limited to certificates, licenses, publications royalty records and other background material which will be treated and retained as permanent records where possible.

The Executive Director and the Treasurer will be responsible for maintaining the records of the Association and they are authorized to dispose of records but only when the records have exceeded the retention periods mandated by law or otherwise stated. The disposal of documents that include or might include confidential information such as personal identification numbers including Social Security numbers, will be disposed of by shredding or other means that will insure to protect confidential information.

ATTACHMENT A

RECORDS RETENTION POLICY

INSTITUTIONAL AND LEGAL RECORDS:

Articles of Incorporation	Permanent
Charter	Permanent
By-Laws	Permanent
Minutes of Directors Meetings	Permanent
Minutes of Board Committee Meetings	Permanent
Deeds and Titles	Permanent
Leases	While active + 6 years
Patent & Trademark Records	While active + 12 years
State Qualification of Doing Business	Permanent

FEDERAL TAX RECORDS

Form 990 and support	Permanent
Form 990-T and support	Permanent
IRS Exemption Application & Determination Letter	Permanent
State Tax Exemptions	Permanent

ACCOUNTING & FINANCIAL RECORDS

Accounts Receivable and Subsidiary ledgers	10 years
Uncollected Accounts	10 years
Accounts Payable and Subsidiary ledgers	10 years
1099 and other federal forms	10 years
Check Registers	10 years
Description of Accounting System	Permanent
General Ledgers & Operating Ledgers	While active + 9 years
Program Annual Financial Reports	While active + 9 years
Annual Financial Statements & Audit Reports	Permanent

LITIGATION RECORDS

Claims	While active + 9 years
Court documents & Records	While active + 9 years
Discovery Materials	While active + 9 years
Settlement Documents	Permanent

INSURANCE RECORDS

Property & Liability Policies	While active + 12 years
Insurance claims documentation	While active + 12 years

BANK RECORDS

Bank Statements	7 years
Wire Transfer records	7 years
Bank Reconciliation's & Support	7 years
Canceled Checks	7 years

PERSONNEL FILES

Personnel Files including: I-9 records, applications & resumes, performance evaluations, Personnel Action forms, cobra notice, inventions and proprietary agreement etc.	While active + 6 years
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EEO Records (AAP, EEO-1)	While active + 3 Years
Benefit Plans	While active + 6 Years
Application of non-selected Candidates	2 Years

