

GEAUGA COUNTY AGRICULTURAL SOCIETY FAIRBOARD POLICIES

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Board of Directors Compensation Policy

The Geauga County Agricultural Society Board of Directors compensation will be set in accordance with the provisions of the Laws and Rules of County and Independent Agricultural Societies of the Ohio Department of Agriculture, known as "The Redbook".

Budget Policy

Purpose

The purpose of the Budget Policy is to provide adequate financial planning to ensure the promotion and execution of the Great Geauga County Fair, to set the compensation rates annually, and to provide for a reserve.

Procedures

Annually at the December board meeting the Budget Committee will present a budget to the directors for discussion and adoption. The Treasurer will prepare a report of the previous year's budget vs. actual receipts and expenditures. Every attempt will be made to seek input from various committees. This budget is solely for planning purposes.

Implementation

The Budget is a working document meant to give guidance to those committees having the power to recommend the expenditure of funds to the Board such as Grounds, Public Relations and Entertainment. Any committee purchase in excess of \$200.00 must be approved by a majority of the Board regardless of the committee's budget.

Directors are authorized by the Board to order ribbons, trophies, hire judges and department help, and purchase miscellaneous supplies for their individual areas of responsibility. All other expenditures need to be approved by a vote of the Board.

Individual directors do not have the authority to commit the funds of the Society or enter into contracts on behalf of the Society.

Code of Conduct

Anyone attending or participating in events either as an exhibitor, advisor, volunteer, parent, family member, spectator, superintendent, judge, committee member or fair official must conduct themselves in a manner consistent with this Code of Conduct and according to the Rules and Regulations of the Geauga County Agricultural Society, dba The Great Geauga County Fair. These codes of conduct and rules apply to any event held on or activity at the Geauga County Fairgrounds and any event or activity associated with the fair including, but not limited to meetings, workshops, clinics, contests, shows, county fair, etc.

Consequences of Violating the Code of Conduct

Consequences of violating this code of conduct may include, but are not limited to:

- Written warning
- Removal from Fairgrounds
- Suspension, reduction and/or loss of premiums
- Suspension, reduction and/or loss of auction proceeds
- Loss of future show privileges
- Loss of privilege to be on Geauga County Fairgrounds property

The act of making an entry in the fair, participating, and/or attending such events on the Geauga County Fairgrounds or fair related activities is giving verification that you will abide by the code of conduct and understand the consequences and penalties provided for actions prohibited by the code.

Required Conduct

Any exhibitor, advisor, volunteer, parent, family member, spectator, superintendent, judge, committee member, and Fair Official must:

- Be responsible for your own behavior/conduct and uphold high standards for the group and accept consequences for inappropriate behavior.
- Support and abide by the rules set forth by the Board, superintendents, committees, and staff.
- Practice good citizenship, leadership, and self-governance
- Follow the direction of Board and staff members.

- Conduct themselves in a courteous, ethical, respectful manner, use appropriate language (including not using profanity), exhibit good sportsmanship, and provide positive role models.
- Respect and adhere to the guidelines of The Great Geauga County Fair and all rules and regulations that apply to participation/competition.
- Uphold and support the responsible and lawful use of social media.

Prohibited Behavior and Conduct

Behavior, conduct, and activities not permitted at events held at the Geauga County Fairgrounds and/or activities related to The Great Geauga County Fair:

- Unsportsmanlike, unethical, immoral conduct
- Improper language (i.e., profanity)
- Bullying, intimidation, belittling
- Possession or consumption of alcohol (except at approved events)
- Possession or consumption of illegal drugs, medical or recreational marijuana or related product, hemp or hemp related products or the use of tobacco by a minor
- Possession or use of fireworks (except at approved events)
- Possession of firearms in posted buildings
- Possession or use of harmful objects with the intent to harm or intimidate others
- Destruction or damage of property
- Violation of established curfew
- Disrespect of others
- Creating or posting any social media content that is abusive, threatening, defamatory, obscene, harassing, or creates a hostile environment.

The Geauga County Board of Directors reserves the right to remove any person, at its discretion, from the grounds who violate the Rules & Regulations and/or the Code of Conduct. The Geauga County Board of Directors reserves the right to amend, change, or add to these rules and regulations as they, in their judgment, may deem advisable. All Geauga County Board of Directors' decisions are FINAL.

Conflict of Interest Policy

Purpose

The purpose of the Conflict of Interest policy is to protect the Geauga County Agricultural Society's (hereinafter "Society") interests when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of The Great Geauga County Fair or might result in a possible excess benefit transaction or might jeopardize the tax exempt status of the Society in the eyes of the federal and state governments granting such status. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Definitions

Interested Person

Any director, principal officer, or member of a committee with Board delegated powers, who has a direct or indirect financial interest as defined below, is an interested person.

Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- An ownership or investment interest in any entity with which the Society has a transaction or arrangement,
- A compensation arrangement with the Society or The Great Geauga County Fair Foundation or any entity or individual with which the Society has a transaction or arrangement, or
- A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Society is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are substantial (greater than \$75.00).

A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the appropriate board or committee decides that a conflict of interest exists.

Procedures

Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with Board delegated powers considering the proposed transaction or arrangement.

Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or committee members shall decide if a conflict of interest exists.

Procedures for Addressing the Conflict of Interest

- An interested person may make a presentation at the Board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of and the vote on, the transaction or arrangement involving the possible conflict of interest.
- The chairperson of the Board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- After exercising due diligence, the Board or committee shall determine whether the Society can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Society's best interest, for its own benefit, and whether it is fair and reasonable.
- Deliberations of the Board or committee should be in Public Session except for specific exemptions, in accordance with the Sunshine Laws of the State of Ohio and the Policies of the Society.

Violations of the Conflicts of Interest Policy

- If the Board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the

basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

- If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Records of Proceedings

The minutes of the Board and all committees with Board delegated powers shall contain:

- The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board's or committee's decision as to whether a conflict of interest in fact existed.
- The names of the persons who were present for discussion, and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and to record of any votes taken in connection with the proceedings.

Compensation

- A voting member of the Board who receives compensation, directly or indirectly, from the Society for services is precluded from voting on matters pertaining to that member's compensation.
- A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Society for services is precluded from voting on matters pertaining to that member's compensation.
- Any voting member of the Board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Society, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Annual Statements

Each director, principal officer and member of a committee with Board delegated powers shall annually sign a statement which affirms such person:

- Has received a copy of the conflict of interest policy,

- Has read and understands the policy,
- Has agreed to comply with the policy, and
- Understands the Society is a nonprofit and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Periodic Reviews

To ensure the Society operates in a manner consistent with its nonprofit purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic review shall, at a minimum, include the following subjects:

- Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the results of arm's length bargaining.
- Whether partnerships, joint ventures, and arrangements with The Great Geauga County Fair Foundation conform to the written policies of the Society and are properly recorded, reflect reasonable investment of payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Use of Outside Experts

When conducting the periodic reviews as indicated above, the Geauga County Agricultural Society may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of its responsibility for ensuring periodic reviews are conducted.

In Witness whereof, the undersigned members of the Geauga County Agricultural Society have ratified the Conflict of Interest Policy.

Geauga County Agricultural Society, President _____

Date: _____

Geauga County Agricultural Society, Vice President _____

Date: _____

Conflict of Interest Questionnaire

This questionnaire must be completed annually by all officers and (voting) directors of the Geauga County Agricultural Society (GCAS). Answers to this questionnaire should relate to relationships occurring during the program year. The completed questionnaire should be returned to and will be filed with the fair office, P.O. Box 402, Burton, OH 44021.

1. Are you an officer of an organization that conducts business or has a relationship with the GCAS?
Yes _____ No _____ If yes, please define. _____

2. Have you served on the board of a business in which the GCAS invests?
Yes _____ No _____ If yes, please define. _____

3. Do you have a family relationship with anyone who has a noted relationship with the GCAS? Family connections include an individual's spouse, parent, child, grandparent, grandchild, great-grandchild and sibling. The spouses of any children, grandchildren, great-grandchildren, and siblings are considered family relationships as well. Yes _____ No _____ If yes, please define. _____

4. Have you participated, directly or indirectly, in any employment agreement, compensation relationship, or any other arrangement/investment opportunity with a third-party vendor doing business with the GCAS that has resulted or could result in personal benefit to you? Yes _____ No _____ If yes, please define. _____

5. Have you received, directly or indirectly, any salary payments, loans, or gifts of any kind or any free service, discounts, or other fees from any person/organization engaged in any transaction with the GCAS? Yes _____ No _____ If yes, please define. _____

6. Do you share ownership of a business that does business with the GCAS? Ownership means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust. Yes _____ No _____ If yes, please define. _____

Signature _____ Date _____

Print Name: _____

Credit Cards and Credit Card Use Policy

The Geauga County Agricultural Society has authorized the use of a credit card through the Middlefield Banking Company (VISA), Home Depot and Tractor Supply for the business of the Society and to conduct The Great Geauga County Fair. All employees, Directors and Auxiliary needing to make credit card purchases must obtain authorization from the Secretary or the Treasurer and provide receipts for all purchases to the Secretary. All purchases are reviewed by the Secretary and forwarded to the Treasurer for payment. Receipts are attached to monthly statements.

The Secretary and the Treasurer shall be responsible for reporting any lost or stolen card and credit card issuance, re-issuance and cancellation. The Secretary and Treasurer will adhere to the credit card limits as approved by the Board of Directors. All new credit card accounts must be approved by the Board of Directors.

Any misuse of credit cards could result in termination or prosecution.

Reference section 1711.131 (Use of Credit Card for Expenses) of the Ohio Department of Agriculture Laws and Rules-County and Independent Agricultural Society "Redbook"

Executive Committee Policy

It is understood that the Executive Committee of The Geauga County Agricultural Society shall consist of the President, Vice President and Immediate Past President.

In the event that the Immediate Past President is no longer on the Board of Directors, the Second Immediate Past President will be appointed to fill the position. To fill the position in the event neither of the two are members of the Board of Directors, the current Board shall nominate a Board Member from the floor and approved with a simple majority vote.

In the event that a vacancy occurs in the position of President or Vice President, the current Board of Directors shall nominate a Board Member from the floor and approve by a simple majority vote. Until the officer position is replaced on the Board of Directors.

The Executive Committee will assume responsibility of the Budget and Records Retention as well as Whistleblower Compliance. The Executive Committee will act on behalf of the full Board on matters requiring immediate or emergency decisions. The President will report any decisions made by the Executive Committee at the following Board meeting.

The Executive Committee may request information or attendance from any outside source, as it pertains to a specific topic of discussion.

The Executive Committee will convene at the request of any one of its members who will submit the request to the Secretary who will then arrange the meeting.

Fixed Assets Policy

The Geauga County Agricultural Society (GCAS) is charged with the fiduciary responsibility caring for the buildings and grounds of The Great Geauga County Fair. All land and buildings are the property of the Geauga County Board of Commissioners and as such are recorded and insured by the Geauga County Board of Commissioners.

The GCAS is charged with the exclusive duty of conducting an annual agricultural fair. Liability insurance is obtained by GCAS in compliance with the lease between the Geauga County Commissioners and the GCAS. Inland marine equipment is scheduled on that liability policy and held in the name of the GCAS.

The schedule of inland marine equipment as listed is the Fixed Assets Inventory of the GCAS.

Honorary Director Policy

Recognition as Honorary Director

- **10 years as a Director** - Automatically recognized as Honorary.
- **Less than 10 years** - must be recommended to the Board by Executive Committee for simple majority vote.

Guidelines for Living Honorary Directors

1. Be a positive promoter and supporter of The Great Geauga County Fair.
2. Honorary Directors shall assume no authority, except when acting in a role that has been assigned by a Director.
3. Follow all Rules, Regulations, Constitutions, and Bylaws of the Geauga County Agricultural Society.
4. Maintain yearly, active membership to the Geauga County Agricultural Society.
5. Failure to abide by the guidelines set forth will result in revocation of honorary privileges.
6. Board may reinstate honorary privileges at any time they choose.
7. Honorary privileges shall be suspended while voting member.

Privileges for Living Honorary Directors

Golf Carts

- No golf cart shall be personally assigned to an Honorary Director.
- If a golf cart is required for official duties, it will be assigned through the office if one is available.
- If an Honorary Director needs to borrow a golf cart while visiting the fair, one may be borrowed from the office, if available, for no more than a two-hour period, and must be signed out.

Campground

- Honorary Directors that want a campsite will be given a site in Directors Row, if available. If no site in Directors Row is available, a spot in the general campground will be assigned. If a current Honorary campsite becomes available in Directors Row, an Honorary Director with most seniority (years served on Board) may move to that spot.

Gate Vehicle Passes

- Honorary Directors that have a campsite may request one "Official Pass" for access to their site. If a second car pass is needed for non-honorary spouse, it will be "Numbered Gate Pass or Campground Pass".
- Honorary Directors that request a parking spot only will be given an "Official Pass". If available, a space can be requested along fence between Treasurer's Office and Gate 2.

Annual Meeting

- Honorary Directors and spouse/guest will receive dinner courtesy of the Geauga County Agricultural Society.

Mail, Receipts and Cash Policy

It is the practice of the Geauga County Agricultural Society to make every effort to maintain the maximum security of all resources with a limited number of staff members. To that end, the incoming mail will be gathered, opened, inspected and dispersed by the Secretary's office. Another office staff person in the Secretary's office will process incoming fund related to that operation such as membership fees and entry fees. The funds pertinent to the Treasurer's accounts will be deposited by the Treasurer or their designee.

Incoming invoices will be reviewed and approved by the Fair Secretary before forwarding to the Treasurer for payment.

Mileage and Out-of-Pocket Expense Policy

The Geauga County Agricultural Society will reimburse approved business related mileage at a rate of \$0.50 per mile and approved business related expenses, exclusive of sales tax.

Mileage and business related expenses must be submitted in writing to the Board Secretary for review and approval before forwarding to the Treasurer for payment.

Open Meetings Policy

The regular meetings of the Geauga County Agricultural Society are held on the third Thursday of each month at 7:00 p.m. in the School Building. The annual meeting of the members of the Society shall be held in the place designated by the Board on the second Thursday in October of each year from 4:30 to 8:30 p.m. Any special meeting of the Geauga County Agricultural Society or its committees will be posted in the 'Calendar' section of the website www.geaugafair.com.

The meetings are open to the public. Persons requesting notification of the meeting schedule may do so by writing: Secretary, GCAS, PO Box 402, Burton, OH 44021 and by providing sufficient self-addressed, stamped envelopes.

Public Records Policy

Mission Statement

Openness leads to a better informed citizenry, which leads to better government and better public policy. Consistent with the premise that government at all levels exists first and foremost to serve the interests of the people, it is the mission and intent of GCAS to at all times fully comply with and abide by both the spirit and the letter of Ohio's Public Records Act.

Defining Public Records

All records kept by GCAS are public unless they are exempt from disclosure under Ohio law. All public records must be organized and maintained in such a way that they can be made available for inspection and copying.

A record is defined to include the following: A document in any format - paper, electronic (including, but not limited to, business e-mail) - that is created, received by, or comes under the jurisdiction of GCAS that documents the organization, functions, policies, decisions, procedures, operations, or other activities of the office.

Response Timeframe

Public records are to be available for inspection during regular business hours, with the exception of published holidays. Public records must be made available for inspection promptly. Copies of public records must be made available within a reasonable period of time. "Prompt" and "reasonable" take into account the volume of records requested; the proximity of the location where the records are stored; and the necessity for any legal review and redaction of the records requested.

It is the goal of GCAS that all requests for public records should be acknowledged in writing or, if possible, satisfied within 10 business days following the office's receipt of the request.

Handling Requests

No specific language is required to make a request for public records. However, the requester must at least identify the records requested with sufficient clarity to allow the office to identify, retrieve, and review the records. If it is not clear what records are being sought, the office must contact the requester for clarification, and should assist the requester in revising the request by informing the requester of the manner in which the office keeps its public records.

The requester does not have to put a records request in writing, and does not have to provide their identity or the intended use of the requested public record. It is the office's general policy that this information is not to be requested. However, the law does permit

the office to ask for a written request, the requestor's identity, and/or the intended use of the information requested, but only (1) if a written request or disclosure of identity or intended use would benefit the requestor by enhancing the office's ability to identify, locate, or deliver the public records that have been requested; and (2) after telling the requestor that a written request is not required and that the requester may decline to reveal the requestor's identity or intended use.

In processing the request, the office does not have an obligation to create new records or perform new analysis of existing information. An electronic record is deemed to exist so long as a computer is already programmed to produce the record through simple sorting, filtering, or querying. Although not required by law, the office may accommodate the requestor by generating new records when it makes sense and is practical under the circumstances.

In processing a request for inspection of a public record, an office employee must accompany the requester during inspection to make certain original records are not taken or altered.

A copy of the most recent edition of the Ohio Sunshine Laws manual is available via the Attorney General's internet website (www.ohioattorneygeneral.gov) for the purpose of keeping employees of the office and the public educated as to the office's obligations under the Ohio Public Records Act, Open Meetings Act, records retention laws and Personal Information Systems Act.

Electronic Records

Records in the form of e-mail, text messaging, and instant messaging, including those sent and received via a hand-held communications device (such as a Blackberry) are to be treated in the same fashion as records in other formats, such as paper or audiotape.

Public record content transmitted to or from private accounts or personal devices is subject to disclosure. All employees or representatives of this office are required to retain their e-mail records and other electronic records in accordance with applicable records retention schedules.

Denial or Redaction of Records

If the requester makes an ambiguous or overly broad request or has difficulty in making a request for public records, the request may be denied, but the denial must provide the requester an opportunity to revise the request by informing the requester of the manner in which records are maintained and accessed by the office.

Any denial of public records requested must include an explanation, including legal authority. If the initial request was made in writing, the explanation must also be in writing.

If portions of a record are public and portions are exempt, the exempt portions may be redacted and the rest released. When making public records available for public inspection or copying, the office shall notify the requestor of any redaction or make the redaction plainly visible. If there are redactions, each redaction must be accompanied by a supporting explanation, including legal authority.

Copying and Mailing Costs

Those seeking public records may be charged only the actual cost of making copies, not labor. The charge for paper copies is 10 cents per page. The charge for electronic files downloaded to a compact disc is \$10 per disc.

A requester may be required to pay in advance for costs involved in providing the copy. The requester may choose whether to have the record duplicated upon paper, upon the same medium in which the public record is kept, or upon any other medium on which the office determines that the record can reasonably be duplicated as an integral part of the office's normal operations.

If a requester asks that documents be mailed, he or she may be charged the actual cost of the postage and mailing supplies. There is no charge for documents e-mailed.

Managing Records

GCAS records are subject to records retention schedules. The office's current schedules are available at The Secretary's office 14373 N. Cheshire St. Burton, OH 44021, a location readily available to the public as required by §149.43(B)(2), Ohio Revised Code.

Records Retention Policy

The Geauga County Agricultural Society 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 Society 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 and 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 Society 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 Secretary and Treasurer will be responsible for maintaining the records of the Society 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 Statement & 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

GEAUGA COUNTY AGRICULTURAL SOCIETY - FAIRBOARD POLICIES

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
Cancelled 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
EEO Records (AAP, EEO-1)	While active + 3 years
Benefit Plans	While active + 6 years
Application of non-selected Candidates	2 years

Sexual Harassment Policy

It is the Policy of the Geauga County Agricultural Society to adhere to the laws pertaining to Sexual Harassment as follows:

Definition and Scope

It is unlawful to harass a person (an applicant or employee) because of that person's sex. Harassment can include "sexual harassment" or unwelcome sexual advances, requests for sexual favors, and other verbal or physical harassment of a sexual nature.

Harassment does not have to be of a sexual nature, however, and can include offensive remarks about a person's sex. For example, it is illegal to harass a woman by making offensive comments about women in general.

Both victim and the harasser can be either a woman or a man, and the victim and harasser can be the same sex.

Although the law doesn't prohibit simple teasing, offhanded comments, or isolated incidents that are not very serious, harassment is illegal when it is so frequent or severe that it creates a hostile or offensive work environment or when it results in an adverse employment decision (such as the victim being fired or demoted).

The harasser can be the victim's supervisor, a supervisor in another area, a co-worker, or someone who is not an employee of the employer, such as a client or customer.

Whistleblower Policy

The Geauga County Agricultural Society 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 Society, 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, officers and employees to report violations or suspected violations in accordance with this Whistleblower Policy and Ohio's Whistleblower Protection Act.

No Retaliation

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

Reporting Violations

The Code addresses the Society'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 Secretary or the Treasurer is in the best position to address an area of concern. However, if someone is not comfortable speaking with the Secretary 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 Society 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 Society's Compliance Officer and is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at their discretion, shall advise the Board of Directors and/or the Executive Committee. The Compliance Officer shall have direct access to the

Executive Committee of the Board of Directors and is required to report to the Executive Committee at least annually on any compliance activity.

Accounting and Auditing Matters

The Audit Committee 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 Audit 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, when known, 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.

DEFINITIONS OF TERMS USED IN THE FAIRBOARD POLICIES

The definitions of the following terms are to be used in all of The Geauga County Agricultural

Society's Fairboard Policies.

- “Fair” shall mean The Great Geauga County Fair.
 - “Fairboard” shall mean the Society’s Board of Directors.
 - “Fairgrounds” all real property owned, leased, used or controlled by the Society together with all structures thereon.
 - “Foundation” means The Great Geauga County Fair Foundation.
 - “Redbook” shall mean the book published by the Ohio Department of Agriculture from time to time setting forth the Laws and Rules for County and Independent Agricultural Societies.
 - “Society” means The Geauga County Agricultural Society.
 - “Staff” shall mean all individuals that are paid by the Society on a salaried basis.
-