

ARCI-014-015 Documents/Reports Required

A. Auditing and Accounting

- (1) The association shall maintain an accounting system in accordance with generally accepted accounting procedures, preferably under the supervision of a certified public accountant, and shall provide financial data as required by the Commission.
- (2) A report ~~detaining~~ detailing the amount of money wagered in each pari-mutuel pool and pari-mutuel tax payable to the Commission for each racing performance shall be submitted to the Commission daily.
- (3) The association shall submit a detailed annual report, certified by a public accountant licensed to practice in this jurisdiction, of the admissions and pari-mutuel pools and pari-mutuel tax paid within ___ days after the conclusion of its accounting year pertaining to such information. The annual report shall also include the names of the officers, directors, administrative officials, pari-mutuel officials and racing officials of the association conducting the race meeting.
- (4) The association shall maintain adequate records to substantiate all purse payments. All purse payments shall be:
 - (a) issued and available not later than (time) on the (day) following the end of the week earned;
 - (b) withheld if so ordered by the judges, Commission or Commission designee
 - (c) pending an investigation and/or redistribution as the result of an official ruling; and paid directly to greyhound owners, unless otherwise approved by the Commission.
- (5) The Commission treasurer or an auditor employed by the Commission may audit these association records upon the request of the Commission.
- (6) The association shall immediately submit written notification to the Commission executive director or Commission designee of any and all changes in stockholder information.

B. Other Requirements

- (1) The association shall file with the Commission existing maps and plans of the association grounds, showing all structures, piping, fixed equipment, race course, noting elevation as filled, and composition of track base and cushion. The association shall file revised maps or plans of the association grounds upon material change as may occur from time to time.
- (2) The association shall provide the Commission with proof of adequate public liability insurance for the association grounds.

Adopted in Version 1.4 ARCI 8/27/02 NAPRA 10/2/02

[Version 4.5 to 4.6 ARCI Board 7/31/09: Technical Amendment in \(2\)](#)