



Dave Yost • Auditor of State

**COSHOCTON COUNTY CONVENTION AND VISITORS BUREAU
COSHOCTON COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Coshocton County Convention and Visitors Bureau
Coshocton County
Coshocton, Ohio

We have performed the procedures enumerated below, to which the management of the Coshocton County Convention and Visitors Bureau, Coshocton County, Ohio (the Bureau), agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Coshocton County and the City of Coshocton, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2013 and 2012. The Bureau is responsible for disbursing lodging taxes for allowable purposes. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the Bureau. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Cash Receipts

1. We summarized lodging taxes the City of Coshocton's Expense Audit Trail Report for 2013 and the Vendor Audit Trail Report for 2012 reported as payments to the Bureau during the years ending December 31, 2013 and 2012. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2013	\$62,208
December 31, 2012	\$55,669

We summarized lodging taxes that the Coshocton County's Financial Register by Check Report for 2013 and the Vendor Audit Trail Report for 2012 reported as payments to the Bureau during the years ending December 31, 2013 and 2012. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2013	\$88,565
December 31, 2012	\$72,201

2. We compared the amounts from step 1 and 2 to amounts recorded as lodging tax receipts on the Bureau's Money Market Bank Register Report. We found no exceptions.

Cash Disbursements

1. We inquired of management regarding sources describing allowable purposes or restrictions related to the Bureau's disbursements of lodging taxes. We listed these sources and summarized significant related restrictions below:

Source of Restrictions

- a. The Bureau's Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. City of Coshocton Resolution 5-06
- d. Ohio Rev. Code Section 5739.09(A)(2)

The Bureau's tax exemption prohibits it from disbursements supporting a candidate's election.

Ohio Rev. Code Section 5739.09(A)(2) restricts the Bureau to spending lodging tax "specifically for promotion, advertising, and marketing of the region in which the county is located."

Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

City Ordinance 5-06 does not provide restrictions for the purpose in which the Bureau may spend lodging taxes.

2. We haphazardly selected fifty-eight disbursements of lodging taxes from the years ended December 31, 2013 and 2012 and compared the purpose for these disbursements as documented on vendor invoices or other supporting documentation to the sources of restrictions listed in *Cash Disbursements Step 1* above. We found two exceptions:
 - Ohio Rev. Code § 149.351 (A) establishes guidelines against the destruction or damage of records and states, "All records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred or otherwise damaged or disposed of, in whole or in part, except as provided by law." Also, Ohio Rev. Code § 149.43(B) states "all public records shall be promptly prepared and made available for inspection to any person at all reasonable times during regular business hours...In order to facilitate broader access to public records, public offices shall maintain public records in a manner that they can be made available for inspection." The Bureau made a purchase in the amount of \$13.46 with the Bureau's credit card. A copy of the receipt was not maintained by the Bureau, therefore, it could not be determined if it met the requirements noted in Step #1 above.
 - The Bureau has not adopted policies concerning the use of credit cards, travel, or other related reimbursable expenses. Lack of such policies could lead to unauthorized uses and charges being made against the Bureau's credit cards and employees being reimbursed for unallowable expenses.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2013 and 2012, the objective of which would have been to opine on lodging tax receipts and disbursements. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Bureau and is not intended to be, and should not be used by anyone other than the specified party.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

September 11, 2014

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COSHOCTON COUNTY CONVENTION AND VISITORS BUREAU

COSHOCTON 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
SEPTEMBER 23, 2014**