



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Hamilton Visitors Bureau  
Butler County  
One High Street  
Hamilton, Ohio 45011

We have performed the procedures enumerated below, to which the management of the Hamilton Visitors Bureau (the Hamilton VB) agreed, solely to assist the Hamilton VB in evaluating whether it recorded all lodging taxes it received from the City of Hamilton, Ohio, and to help evaluate whether the Hamilton VB disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2013 and 2012. The Hamilton VB 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 Hamilton VB. 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

We confirmed with the City of Hamilton the lodging taxes it paid to the Hamilton VB during the years ending December 31, 2013 and 2012. The City confirmed the following amounts:

Year Ended	Amount
December 31, 2013	\$74,387*
December 31, 2012	\$76,471*

\*Per the May 10, 2010 and March 13, 2013 agreements with the Butler County Convention and Visitors Bureau, all quarterly receipts from the City of Hamilton were directly endorsed by the Hamilton VB, payable to the Butler County Convention and Visitors Bureau.

### Cash Disbursements

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

#### Source of Restrictions

- a. The Hamilton VB's Articles of Incorporation
- b. The Hamilton VB's 501(c)(6) Tax Exemption
- c. The Agreements dated 5/1/09 and 5/10/10 between the Hamilton VB and the Butler County Visitors Bureau.

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

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

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2013 and 2012 in addition to all disbursements exceeding \$1,000, 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 no instances where the purpose described on the invoice or other supporting documentation described a violation the restrictions listed above.

We were not engaged to, and did not examine the Hamilton VB'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 Hamilton VB and is not intended to be, and should not be used by anyone other than the specified party.



**Dave Yost**  
Auditor of State

Columbus, Ohio

September 29, 2014



# Dave Yost • Auditor of State

**HAMILTON VISITORS BUREAU**

**BUTLER 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  
NOVEMBER 6, 2014**