



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Erie County Visitors & Convention Bureau
Erie County
216 East Water Street
Sandusky, Ohio 44870-5838

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Erie County Visitors & Convention Bureau, Erie County, Ohio (the Bureau), on the receipts, disbursements and balances recorded in the Bureau's cash-basis accounting records for the year ended September 30, 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Bureau. The Bureau is responsible for the receipts, disbursements and balances recorded in the cash-basis accounting records for the year ended September 30, 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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.

This report only describes exceptions exceeding \$10.

Cash and Investments

1. We recalculated the September 30, 2019 bank reconciliation. We found no exceptions.
2. We agreed the October 1, 2018 beginning fund balances recorded in the General Ledger Report to the September 30, 2018 balance in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the September 30, 2019 fund cash balances reported in the Balance Sheet Report. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the September 30, 2019 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the September 30, 2019 bank reconciliation:
 - a. We traced each debit to the subsequent October bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the General Ledger Report, to determine the debits were dated prior to September 30. There were no exceptions.
6. We inspected investments held at September 30, 2019 to determine that they were of a type authorized by the Bureau. We found no exceptions.

Cash Receipts

1. We summarized lodging taxes Erie County's Cross Reference Report by Vendor Number Report reported as payments to the Bureau during the year ending September 30, 2019. The total reported disbursements were as follows:

Year Ended	Amount
September 30, 2019	\$2,857,136

2. We compared the amounts from *Cash Receipts Step 1* to amounts recorded as lodging tax receipts on the Bureau's General Ledger 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)(3) Tax Exemption
- c. Erie County Resolution 16-498
- d. Ohio Rev. Code Section 5739.09(J)

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

Ohio Rev. Code Section 5739.09(J) 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.

2. We selected ten disbursements of lodging taxes from the General Ledger Report for the year ended September 30, 2019 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.

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*. We were not engaged to, and did not examine or review the Bureau's lodging tax receipts and disbursements for the year ended September 30, 2019 the objective of which would have been to opine on lodging tax receipts and disbursements or provide a conclusion. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

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This report is to provide assistance in the evaluation of the Bureau's receipts, disbursements and balances recorded in its cash-basis accounting records for the year ended September 30, 2019 and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

June 25, 2020

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OHIO AUDITOR OF STATE KEITH FABER



ERIE COUNTY VISITOR AND CONVENTION BUREAU

ERIE 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
JULY 16, 2020**