



Mary Taylor, CPA  
Auditor of State



FAYETTE COUNTY TRAVEL, TOURISM AND CONVENTION BUREAU  
FAYETTE COUNTY

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

Board of Trustees  
Fayette County Travel, Tourism and Convention Bureau  
Fayette County  
Washington Court House, Ohio

We have performed the procedures enumerated below, to which the management of the Fayette County Travel, Tourism and Convention Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Fayette County, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended June 30, 2008 and 2007. The Bureau is responsible for disbursing lodging taxes for allowable purposes. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. 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 Fayette County's Vendor Expense Report reported as payments to the Bureau during the years ending June 30, 2008 and 2007. The total reported disbursements were as follows:

Year Ended	Amount
June 30, 2008	\$153,944
June 30, 2007	\$156,849

2. We compared the amounts from step 1. to amounts recorded as lodging tax receipts on the Bureau's Deposit Detail. 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 Code of Regulations
- b. The Bureau's 501(c)(6) Tax Exemption
- c. 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.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended June 30, 2008 and 2007 in addition to all disbursements exceeding \$3,000, 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 did note however; 3 instances where supporting documentation for meal reimbursements were not attached to expense reports totaling \$82.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended June 30, 2008 and 2007, 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 else.



**Mary Taylor, CPA**  
Auditor of State

May 26, 2009



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FAYETTE COUNTY TRAVEL, TOURISM & CONVENTION BUREAU

FAYETTE 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  
JUNE 11, 2009