

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**REPORT ON AUDITS OF  
FINANCIAL STATEMENTS**

**DECEMBER 31, 2008 AND 2007**





Mary Taylor, CPA  
Auditor of State

Board of Directors  
Tuscarawas County Convention and Visitors Bureau  
124 East High Avenue  
New Philadelphia, Ohio 44663

We have reviewed the *Independent Auditors' Report* of the Tuscarawas County Convention and Visitors Bureau, prepared by Willoughby & Company, Inc., for the audit period January 1, 2008 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Tuscarawas County Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

May 20, 2009

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**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU  
NEW PHILADELPHIA, OHIO**

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## WILLOUGHBY & COMPANY, INC.

*Certified Public Accountants*

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663  
Phone (330) 602-1322 • Fax (330) 602-2610

**May 8, 2009**

**Board of Directors  
Tuscarawas County Convention and Visitors Bureau  
New Philadelphia, Ohio**

### INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of Tuscarawas County Convention and Visitors Bureau (a nonprofit organization) as of December 31, 2008 and 2007, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tuscarawas County Convention and Visitors Bureau as of December 31, 2008 and 2007, and the changes in net assets, and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 8, 2009, on our consideration of the Tuscarawas County Convention and Visitors Bureau's internal control structure over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU  
STATEMENTS OF FINANCIAL POSITION  
AS OF DECEMBER 31,**

**ASSETS**

	<u>2008</u>	<u>2007</u>
<b>CURRENT ASSETS:</b>		
Cash	\$ 51,548	\$ 53,706
Cash - reserve	7,988	5,324
Certificate of deposits	15,394	15,000
Accounts receivable	17,953	18,033
Prepaid expenses	<u>8,945</u>	<u>3,273</u>
<b>Total current assets</b>	<b>101,828</b>	<b>95,336</b>
<b>PROPERTY AND EQUIPMENT:</b>		
Building and improvements	470,971	470,971
Construction loan interest	7,026	7,026
Leasehold improvements	7,749	7,749
Transportation equipment	13,532	0
Video and display equipment	19,202	19,202
Office equipment	51,541	51,541
Computer equipment	<u>11,497</u>	<u>10,087</u>
	<u>581,518</u>	<u>566,576</u>
Less: accumulated depreciation	<u>128,759</u>	<u>103,769</u>
<b>Net property and equipment</b>	<b>452,759</b>	<b>462,807</b>
<b>OTHER ASSETS:</b>		
Workers' compensation deposit	<u>208</u>	<u>208</u>
<b>Total other assets</b>	<b><u>208</u></b>	<b><u>208</u></b>
<b>Total assets</b>	<b><u>\$ 554,795</u></b>	<b><u>\$ 558,351</u></b>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU  
STATEMENTS OF FINANCIAL POSITION  
AS OF DECEMBER 31,**

**LIABILITIES AND NET ASSETS**

	<u>2008</u>	<u>2007</u>
<b>CURRENT LIABILITIES:</b>		
Accounts payable - trade	\$ 3,998	\$ 5,013
Notes payable, current portion	11,845	9,128
Accrued liabilities:		
Accrued payroll taxes	4,969	4,756
Accrued sales tax	<u>1</u>	<u>1</u>
<b>Total current liabilities</b>	<b>20,813</b>	<b>18,898</b>
<b>LONG-TERM LIABILITIES:</b>		
Notes payable, net of current portion	<u>392,497</u>	<u>392,186</u>
<b>Total long-term liabilities</b>	<b>392,497</b>	<b>392,186</b>
<b>Total liabilities</b>	<b>413,310</b>	<b>411,084</b>
<b>NET ASSETS:</b>		
Unrestricted	133,497	141,943
Temporarily restricted	<u>7,988</u>	<u>5,324</u>
<b>Total net assets</b>	<b>141,485</b>	<b>147,267</b>
<b>Total liabilities and net assets</b>	<b><u>\$ 554,795</u></b>	<b><u>\$ 558,351</u></b>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants



**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUE AND SUPPORT:</b>			
Hotel and motel excise tax	\$ 349,001	\$ 0	\$ 349,001
Grants and donations	0	0	0
Reimbursements	1,382	0	1,382
Tourist Information Center donations	5,286	0	5,286
Visitors' guide income	3,648	0	3,648
FAM Tour Income	401	0	401
Group tour planner	13,826	0	13,826
Profile books	0	0	0
Interest income	504	0	504
Rental income	4,750	0	4,750
Co-op advertising income	0	0	0
Miscellaneous	<u>818</u>	<u>0</u>	<u>818</u>
Total support and revenue	379,616	0	379,616
<b>EXPENSES:</b>			
Program expenses	302,713	0	302,713
Administrative expenses	<u>82,685</u>	<u>0</u>	<u>82,685</u>
Total expenses	<u>385,398</u>	<u>0</u>	<u>385,398</u>
Changes in net assets	(5,782)	0	(5,782)
<b>NET ASSETS, beginning of year</b>	<u>141,943</u>	<u>5,324</u>	<u>147,267</u>
	136,161	5,324	141,485
Transfers	<u>(2,664)</u>	<u>2,664</u>	<u>0</u>
<b>NET ASSETS, end of year</b>	<u>\$ 133,497</u>	<u>\$ 7,988</u>	<u>\$ 141,485</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUE AND SUPPORT:</b>			
Hotel and motel excise tax	\$ 331,182	\$ 0	\$ 331,182
Grants and donations	1,537	0	1,537
Reimbursements	3,661	0	3,661
Tourist Information Center donations	5,934	0	5,934
Visitors' guide income	2,574	0	2,574
FAM Tour Income	489	0	489
Group tour planner	10,401	0	10,401
Profile books	0	0	0
Interest income	275	0	275
Rental income	5,005	0	5,005
Co-op advertising income	1,622	0	1,622
Miscellaneous	<u>752</u>	<u>0</u>	<u>752</u>
<b>Total support and revenue</b>	<b>363,432</b>	<b>0</b>	<b>363,432</b>
<b>EXPENSES:</b>			
Program expenses	281,341	0	281,341
Administrative expenses	<u>74,446</u>	<u>0</u>	<u>74,446</u>
<b>Total expenses</b>	<b><u>355,787</u></b>	<b><u>0</u></b>	<b><u>355,787</u></b>
<b>Changes in net assets</b>	<b>7,645</b>	<b>0</b>	<b>7,645</b>
<b>NET ASSETS, beginning of year</b>	<u>139,622</u>	<u>0</u>	<u>139,622</u>
	147,267	0	147,267
<b>Transfers</b>	<u>(5,324)</u>	<u>5,324</u>	<u>0</u>
<b>NET ASSETS, end of year</b>	<u><u>\$ 141,943</u></u>	<u><u>\$ 5,324</u></u>	<u><u>\$ 147,267</u></u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Program Expenses</u>	<u>Administrative Expenses</u>	<u>Total</u>
Salaries	\$ 130,532	\$ 32,633	\$ 163,165
Payroll taxes	11,247	2,812	14,059
Employee benefits	13,627	3,407	17,034
Pension expense	2,695	674	3,369
Advertising	24,487	10,495	34,982
Travel show and tours	11,586	0	11,586
Visitors' guide expense	1,041	0	1,041
Tour planner	11,343	0	11,343
Conferences and meetings	10,919	0	10,919
Dues and memberships	4,551	0	4,551
Postage	5,663	629	6,292
Copying and printing	6,695	1,674	8,369
Office supplies	1,139	2,659	3,798
Vehicle expenses	6,080	676	6,756
Co-op advertising	7,674	0	7,674
Tourist Information Center supplies	3,385	0	3,385
Continuing education	856	250	1,106
Telephone	3,690	923	4,613
Legal and accounting	1,740	6,961	8,701
Insurance	2,036	872	2,908
Repairs & maintenance	5,404	2,316	7,720
Renovation expenses	1,036	0	1,036
Interest	12,190	5,224	17,414
Taxes - real estate	404	173	577
Grants and aid	250	0	250
Utilities	3,963	1,699	5,662
Computer expenses	987	423	1,410
Miscellaneous	<u>0</u>	<u>688</u>	<u>688</u>
Total expenses before depreciation	285,220	75,188	360,408
Depreciation	<u>17,493</u>	<u>7,497</u>	<u>24,990</u>
Total expenses	<u>\$ 302,713</u>	<u>\$ 82,685</u>	<u>\$ 385,398</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Program Expenses</u>	<u>Administrative Expenses</u>	<u>Total</u>
Salaries	\$ 122,985	\$ 30,746	\$ 153,731
Payroll taxes	10,764	2,691	13,455
Employee benefits	12,810	3,202	16,012
Pension expense	2,351	588	2,939
Advertising	15,210	6,518	21,728
Travel show and tours	8,746	0	8,746
Visitors' guide expense	1,080	0	1,080
Tour planner	12,497	0	12,497
Conferences and meetings	11,525	0	11,525
Dues and memberships	5,987	0	5,987
Postage	6,744	749	7,493
Copying and printing	7,298	1,825	9,123
Office supplies	770	1,801	2,571
Vehicle expenses	6,980	776	7,756
Co-op advertising	4,863	0	4,863
Tourist Information Center supplies	4,282	0	4,282
Continuing education	719	210	929
Telephone	3,583	896	4,479
Legal and accounting	1,654	6,616	8,270
Insurance	1,929	827	2,756
Repairs & maintenance	1,642	704	2,346
Renovation expenses	452	0	452
Interest	12,100	5,186	17,286
Taxes - real estate	0	0	0
Grants and aid	0	0	0
Utilities	6,341	2,717	9,058
Computer expenses	1,373	588	1,961
Miscellaneous	<u>0</u>	<u>668</u>	<u>668</u>
<b>Total expenses before depreciation</b>	<b>264,685</b>	<b>67,308</b>	<b>331,993</b>
<b>Depreciation</b>	<u><b>16,656</b></u>	<u><b>7,138</b></u>	<u><b>23,795</b></u>
<b>Total expenses</b>	<u><b>\$ 281,341</b></u>	<u><b>\$ 74,446</b></u>	<u><b>\$ 355,787</b></u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31,**

	<u>2008</u>	<u>2007</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from service recipients	\$ 368,762	\$ 349,745
Other operating cash receipts	10,854	13,229
Cash paid to employees and suppliers	(349,892)	(307,804)
Interest paid	<u>(17,414)</u>	<u>(17,286)</u>
Net cash provided by operating activities	<u>12,310</u>	<u>37,884</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property and equipment	(14,942)	0
Cash amounts deposited and reserved for loan requirements	(2,664)	(5,324)
Proceed from certificate of deposits	15,000	0
Purchase of certificate of deposit	(15,394)	(15,000)
Interest income on accounts	<u>504</u>	<u>275</u>
Net cash used by investing activities	<u>(17,496)</u>	<u>(20,049)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from note payable	12,706	0
Principal payments on note payable	<u>(9,678)</u>	<u>(8,615)</u>
Net cash provided (used) by investing activities	<u>3,028</u>	<u>(8,615)</u>
Increase (decrease) in cash	(2,158)	9,220
CASH, beginning of year	<u>53,706</u>	<u>44,486</u>
CASH, end of year	<u>\$ 51,548</u>	<u>\$ 53,706</u>
<b>RECONCILIATION OF CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Changes in net assets	\$ (5,782)	\$ 7,645
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	24,990	23,794
Interest income on accounts	(504)	(275)
(Increase) decrease in operating assets:		
Accounts receivable	80	(185)
Prepaid expenses	(5,672)	3,379
Increase (decrease) in operating liabilities:		
Accounts payable	(1,015)	3,498
Accrued expenses	<u>213</u>	<u>28</u>
Net cash provided by operating activities	<u>\$ 12,310</u>	<u>\$ 37,884</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**NATURE OF OPERATIONS**

Tuscarawas County Convention and Visitors Bureau (the Organization) is a non-profit entity organized under the laws of the State of Ohio for the purpose of the promotion of Tuscarawas county, Ohio as a convention and tourist location.

**METHOD OF ACCOUNTING**

The Organization prepares its financial statements on the accrual basis of accounting.

**FINANCIAL STATEMENT PRESENTATION**

The Organization previously adopted Statement of Financial Accounting Standards (SFAS) No. 117 "Financial Statements of Not-for-Profit Organizations." Under SFAS No.117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. As permitted by this statement, the Organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. At December 31, 2008 and 2007, the Organization had unrestricted and temporarily restricted assets.

**ACCOUNTS RECEIVABLE**

The Organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2008 and 2007. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

**PROPERTY AND EQUIPMENT**

Property and equipment are carried at cost. Depreciation is provided over the estimated useful lives of the related assets. Maintenance and repairs are charged to operations when incurred. Renewals and betterments of a nature considered to materially extend the useful lives of the assets are capitalized. When assets are retired or otherwise disposed of, the assets and related allowances for depreciation are eliminated from the accounts, and any resulting gain or loss is reflected in income. Depreciation for financial reporting purposes is based on the following policies:

<u>DESCRIPTION</u>	<u>USEFUL LIVES</u>	<u>METHOD</u>
Building and improvements	15 - 39 years	Straight line
Construction loan interest	30 years	Straight line
Leasehold improvements	15 years	Straight line
Transportation equipment	5 years	Straight line
Video and display equipment	5 years	Straight line
Office equipment	5 - 10 years	Straight line
Computer equipment	5 years	Straight line

**DONATIONS**

All donations received are considered to be available for unrestricted use unless specifically restricted by donor.

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**TAX STATUS**

As a non-profit organization under Section 501(c)(6) of the Internal Revenue Code, the Organization is exempt from Federal and Ohio income taxes. Therefore, no provision has been made for Federal or Ohio income taxes in the accompanying financial statements.

**STATEMENTS OF CASH FLOWS**

For the purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents. The Organization paid interest of \$17,414 and \$17,286 for the years ended December 31, 2008 and 2007, respectively.

**USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**ADVERTISING COSTS**

The Organization expenses the production costs of advertising the first time the advertising takes place.

**NOTE 2: DEPOSITS WITH BALANCE SHEET RISK**

As of December 31, 2008 and 2007, the Organization had bank balances of under \$100,000 for both years. All of the bank balances, for both years, were covered by federal depository insurance.

**NOTE 3: COMPENSATED ABSENCES**

Employees of the Organization are entitled to vacation and sick days, depending on job classification, length of service, and other factors. No amounts have been booked on the statements of financial position as a liability for December 31, 2008 and 2007.

**NOTE 4: CONCENTRATION OF CREDIT RISK**

The accounts receivable balance of the Organization consists of balances due from clients operating primarily in East Central Ohio.

The Organization receives a majority of its funding from a hotel and motel excise tax in Tuscarawas County located in East Central Ohio.

**NOTE 5: OPERATING LEASE**

The Organization leased a vehicle for use in its operations. The lease expense for both years ending December 31, 2008 and 2007 was \$2,101 and \$4,242, respectively.

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 6: PENSION PLAN**

The Organization sponsors a Simple Retirement program for all eligible employees. The Organization matches employee deferrals up to 3% of employee earnings. The Organization incurred matching contributions of \$3,369 and \$2,939 for the years ended December 31, 2008 and 2007, respectively.

**NOTE 7: CASH - RESERVE**

Per requirements of the USDA loan previously taken out (see Note 10), the Organization must set aside monies, over time, that will equal one years' mortgage payment (\$218 per month over 10 years). The Organization contributed \$2,664 and \$5,324 towards the required amount during 2008 and 2007. As of December 31, 2008, the Organization is up-to-date on its required contributions.

**NOTE 8: BOARD DESIGNATED BUILDING FUND**

It is the policy of the Board of Directors of the organization to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums to assure adequate financing of such improvements and acquisitions. As of December 31, 2008 and 2007, there were no amounts set aside for this purpose.

**NOTE 9: LINE OF CREDIT**

The Organization has a revolving line of credit with a local financial institution. The line is unsecured and interest is being charged at prime plus .75%. The maximum amount that can be borrowed against the line is \$15,000.

**NOTE 10: NOTE PAYABLE**

The Organization had the following note payable at December 31:

	<u>2008</u>	<u>2007</u>
Note payable - United States Department of Agriculture Rural Development (USDA), secured by real estate with monthly payments of \$2,155 which includes interest at 4.25%. Final payment is due December 2033.	\$ 392,336	\$ 401,314
Note payable - First Federal Community Bank, secured by vehicle with monthly payments of \$246 which includes interest at 5.90%. Final payment is due June 2013.	<u>12,006</u>	<u>0</u>
	404,342	401,314
Less: current portion	<u>11,845</u>	<u>9,128</u>
	<u>\$ 392,497</u>	<u>\$ 392,186</u>

Principal payments on the note payable are scheduled to be made as follows for the years ending December 31:

2009	\$	11,845
2010		12,399
2011		12,979
2012		13,587
2013		13,123
Thereafter		<u>340,409</u>
		<u>\$ 404,342</u>

**WILLOUGHBY & COMPANY, INC. - Certified Public Accountants**





## WILLOUGHBY & COMPANY, INC.

*Certified Public Accountants*

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Phone (330) 602-1322 • Fax (330) 602-2610

May 8, 2009

Board of Directors  
Tuscarawas County CVB  
New Philadelphia, Ohio

**REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Tuscarawas County CVB (the Organization) as of and for the year ended December 31, 2008 and 2007, and have issued our report thereon dated May 8, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

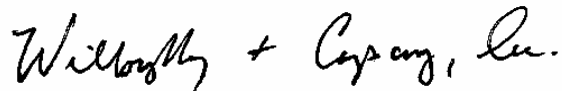
**Tuscarawas County CVB**

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on An  
Audit of Financial Statements In Accordance with  
*Government Auditing Standards***

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management, and the Board of Directors. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Willoughby & Company, Inc." The signature is written in a cursive, flowing style.

**WILLOUGHBY & COMPANY, INC. - Certified Public Accountants**



**Mary Taylor, CPA**  
Auditor of State

**TUSCARAWAS COUNTY CONVENTION AND VISITORS BUREAU**

**TUSCARAWAS 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 2, 2009**