

Cambridge/Guernsey County Visitors and Convention Bureau  
Agreed-Upon Procedures over Lodging Tax Receipts and Related Disbursements  
For the Years Ended December 31, 2009 and 2008



**Balestra, Harr & Scherer, CPAs, Inc.**

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528 South West St, P.O. Box 687, Piketon, Ohio 45661 Phone: (740) 289-4131 Fax: (740) 289-3639





# Dave Yost • Auditor of State

Members of the Board  
Cambridge/Guernsey County Visitors and Convention Bureau  
627 Wheeling Avenue, Suite 200  
Cambridge, Ohio 43725

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Cambridge/Guernsey County Visitors and Convention Bureau, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the period January 1, 2008 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

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 Cambridge/Guernsey County Visitors and Convention Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

January 26, 2011

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### Independent Accountants' Report on Applying Agreed-Upon Procedures

May 28, 2010

Members of the Board  
Cambridge/Guernsey County Visitors and Convention Bureau  
627 Wheeling Avenue, Suite 200  
Cambridge, Ohio 43725

We have performed the procedures enumerated below, to which the management of the Cambridge/Guernsey County Visitors and Convention Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Guernsey County, Ohio, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2009 and 2008. 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 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 confirmed with Guernsey County, Ohio the lodging taxes paid to the Bureau during the years ending December 31, 2009 and 2008. The County confirmed the following amounts:

Year Ended	Amount
Guernsey County	
December 31, 2009	\$269,202
December 31, 2008	\$259,581

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts in the Bureau's general ledger. 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:

Sources of Restriction:

- The Bureau's Articles of Incorporation
- The Bureau's By-Laws
- Guernsey County, Ohio's Resolution 12-31-80 and 1-17-2006
- Ohio Revised Code Section 5739.09(A)(2)

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

Ohio Revised 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.

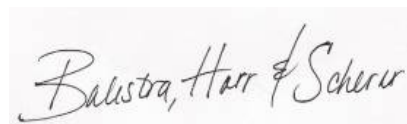
Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

Guernsey County Resolutions 12-31-80 and 1-17-2006 permits the Bureau to spend lodging taxes only as prescribed in the Ohio Revised Code.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2009 and 2008 in addition to all disbursements exceeding \$1,000 for the years ended December 31, 2009 and 2008, and compared the purpose for these disbursements as documented on vendor invoices or other supporting documentation to the source 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 of the restrictions listed above.

We were not engaged to, and did not examine, the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2009 and 2008, 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's management and Board of Directors and is not intended to be, and should not be, used by anyone else.



Balestra, Harr, & Scherer CPAs, Inc.

May 28, 2010

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# Dave Yost • Auditor of State

**CAMBRIDGE/GUERNSEY COUNTY VISITORS AND CONVENTION BUREAU**

**GUERNSEY 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  
FEBRUARY 8, 2011**