

**WYANDOT COUNTY VISITORS AND CONVENTION BUREAU**

**WYANDOT COUNTY**

**JANUARY 1, 2010 TO DECEMBER 31, 2011  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Members of the Board  
Wyandot County Visitors & Convention Bureau  
108 East Wyandot Ave, Suite 2  
Upper Sandusky, Ohio 43351

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Wyandot County Visitors & Convention Bureau, Wyandot County, prepared by Holbrook & Manter, for the period January 1, 2010 through December 31, 2011. 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 Wyandot County Visitors & 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

September 28, 2012

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

Members of the Board  
Wyandot County Visitors & Convention Bureau  
108 East Wyandot Ave, Suite 2  
Upper Sandusky, Ohio 43351-1430

We have performed the procedures enumerated below, to which the management of the Wyandot County Visitors & Convention Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Upper Sandusky, Ohio, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2011 and 2010. 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 the City of Upper Sandusky, Ohio the lodging taxes it paid to the Bureau during the years ended December 31, 2011 and 2010. The City of Upper Sandusky, Ohio confirmed the following amounts:

<u>Year Ended</u>	<u>Amount</u>
December 31, 2011	\$18,962
December 31, 2010	\$16,490

2. We compared the amounts from cash receipts in step 1 to amounts recorded as lodging tax receipts in the Bureau's general ledger.
  - No exceptions were noted during 2011 and 2010.

3. We viewed the Bureau's membership listing for membership dues and donations for reasonableness for the years ended December 31, 2011 and 2010.
  - Amounts appeared reasonable during 2011 and 2010.

### **Cash Disbursements**

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

Sources of Restriction:

- The Bureau's 501(c)(6) Tax Exemption
- The Code of Regulations of Wyandot County Visitors and Convention Bureau, Inc.
- Auditor of State Bulletin 2003-005

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

The Code of Regulations of Wyandot County Visitors and Convention Bureau, Inc. states that the purpose of the Bureau is to promote tourism and to attract visitors to Wyandot County. The Bureau shall endeavor to promote the features, facilities, events and attractions of the county, solicit events for the county, provide a central location of information for locals and visitors, and serve as a communication link between related county activities and local businesses having an interest in encouraging conventions and attracting visitors.

The Auditor of State Bulletin 2003-005 deems any distribution 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, 2011 and 2010 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 of the restrictions listed above.

## Cash Management

1. We confirmed the December 31, 2011 and 2010 bank account balances with the Bureau's financial institutions.
2. We compared the financial institution confirmation amounts from *Cash Management Step 1* to amounts recorded in the Bureau's December 31, 2011 and 2010 bank account reconciliations.
  - We found no exceptions.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2011 and 2010, 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.



Certified Public Accountants

August 28, 2012

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# Dave Yost • Auditor of State

WYANDOT CONVENTION AND VISITORS BUREAU

WYANDOT 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  
OCTOBER 11, 2012