



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Hardin County Tourist and Convention Bureau
Hardin County
225 S. Detroit Street
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hardin County Tourist and Convention Bureau, Hardin County, (the Bureau) for the years ended December 31, 2018 and 2017.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Bureau's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Bureau's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The Bureau's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

Current Year Observations

1. The Bureau did not have a credit card, however, the Hardin County Chamber and Business Alliance, of which the Bureau is division, used a credit card for some purchases that were charged to the Bureau in 2017. If the Bureau plans to allow credit card usage in subsequent years, a credit card policy that meets the requirements of Auditor of State Bulletin 2018-003 should be adopted. This Bulletin can be found on the Auditor of State website at: <http://www.ohioauditor.gov/publications/bulletins/2018/default.html>

One of the credit card charges to the Bureau in 2017, in the amount of \$137.96, lacked support for \$80 of the disbursement. Per inquiry with the Director, the missing support was for attendance at a seminar presented by the Ohio Travel Association. This seminar appears reasonable for the allowed activities of the Bureau under Ohio Revised Code Section 5739.09(A)(2), and the amount of the charge does not seem unreasonable for a seminar. The Bureau should implement a control(s) and/or procedure(s) to assure that all disbursements have supporting documentation and are permissible under Ohio Revised Code Section 5739.09(A)(2).

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

June 20, 2019

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HARDIN COUNTY TOURIST AND CONVENTION BUREAU

HARDIN 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 2, 2019**