



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

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

Perrysburg Convention and Visitors Bureau  
c/o Perrysburg Area Chamber of Commerce  
Wood County  
105 West Indiana Avenue  
Perrysburg, Ohio 43551

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Perrysburg Convention & Visitor Bureau, Wood County, Ohio (the Bureau), on the receipts, disbursements and balances recorded in the Bureaus cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Bureau. The Bureau is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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.

This report only describes exceptions exceeding \$10.

### Cash and Investments

1. We recalculated the December 31, 2018 and December 31, 2017 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2017 beginning fund balances recorded in the Balance Sheet Prev Year Comparison to the December 31, 2016 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the Balance Sheet Prev Year Comparison to the December 31, 2017 balances in the Balance Sheet Prev Year Comparison. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2018 and 2017 fund cash balances reported in the Balance Sheet Prev Year Comparison. The amounts agreed.

4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2018 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the December 31, 2018 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.
6. We traced interbank account transfers occurring in December of 2018 and 2017 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We inspected investments held at December 31, 2018 and December 31, 2017 to determine that they:
  - a. Were of a type authorized by the CVB. We found no exceptions

### Cash Receipts

1. We confirmed with the City of Perrysburg the lodging taxes it paid to the Bureau during the years ending December 31, 2018 and 2017. The City of Perrysburg confirmed the following amounts:

Year Ended	Amount
December 31, 2018	\$319,278
December 31, 2017	\$286,745

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Deposit Detail Reports. 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 Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. Ohio Rev. Code Section 5739.09(A)(2)
- d. The Agreement dated January 1, 2005 between the Bureau and the City of Perrysburg

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

The Bureau's agreement dated January 1, 2005 between the Bureau and the City of Perrysburg permits the Bureau to spend lodging taxes only for the benefit of the City, its citizens, and the business community thereof, by promoting and publicizing the City of Perrysburg and surrounding areas, in order to generate and develop the patronage and business of tourism and conventions by attracting cultural, educational, religious, professional, and sports organizations into the City.

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

2. We selected a sample (agreed upon) of forty disbursements of lodging taxes from the years ended December 31, 2018 and 2017 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 the restrictions listed above.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not examine or review the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2018 and 2017, the objective of which would have been to opine on lodging tax receipts and disbursements or provide a conclusion. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation of the Bureau's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

October 25, 2019

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**PERRYSBURG CONVENTION AND VISITORS BUREAU**

**WOOD 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  
NOVEMBER 12, 2019**