



OHIO AUDITOR OF STATE
KEITH FABER



**ATHENS COUNTY CONVENTION AND VISITORS BUREAU
ATHENS COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Athens County Convention and Visitors Bureau
Athens County
667 East State Street
Athens, Ohio 45701

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Athens County Convention & Visitor Bureau, Athens County, Ohio (the Bureau), on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended December 31, 2019 and 2018 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, 2019 and 2018 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

1. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Balance Sheet Detail Report to the December 31, 2017 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Balance Sheet Detail Report to the December 31, 2018 balances in the Balance Sheet Detail Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the Balance Sheet Detail Report. The amounts agreed at December 31, 2018. For December 31, 2019, we noted a variance of \$74 when comparing totals per the bank reconciliation to the cash fund balances reported in the Balance Sheet Detail Report. We concluded the variance was due to receipt adjustments, which we noted were cleared by the February 2020 bank reconciliation.
4. We confirmed the December 31, 2019 bank account balances with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.

Cash (Continued)

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
 - a. All five reconciling debits selected were still outstanding as of the most recent April 2020 bank reconciliation. We found no exceptions.
 - b. We traced the amounts and dates to the Balance Sheet Detail Report, to determine the debits were dated prior to December 31. There were no exceptions.

6. We selected all reconciling credits (such as deposits in transit) from the December 31, 2019 bank reconciliation:
 - a. The only reconciling credit on the December 31, 2019 bank reconciliation was the result of a receipt posted to correct payments improperly posted to the undeposited fund during 2008, 2009, and 2010. Rather than posting an adjustment to the original payments, the CVB posted a receipt of \$2,850, which will result in a reconciling credit appearing on all subsequent bank reconciliations.
 - b. We traced the amount and date to the balance sheet detail report, to determine the credit was dated prior to December 31. There were no exceptions noted.

Cash Receipts

1. We confirmed with Athens County and the City of Athens the lodging taxes it paid to the Bureau during the years ending December 31, 2019 and 2018. Athens County and the City of Athens confirmed the following amounts:

Source	Year Ended	Amount
County	December 31, 2019	\$447,654
County	December 31, 2018	\$421,401
City	December 31, 2019	\$214,952
City	December 31, 2018	\$214,921

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Balance Sheet Detail Report. 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 Code of Regulations
- b. The Bureau's By-Laws
- c. The City of Athens Agreement
- d. The Athens County resolution passed in regular session dated December 3, 1989
- e. Auditor of State Bulletin 2003-005
- f. Ohio Rev. Code § 5739.09(J)

Ohio Rev. Code § 5739.09(J) restricts the Bureau to spending lodging tax "specifically for promotion, advertising, and marketing of the region in which the county is located."

Cash Disbursements (Continued)

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

The City of Athens contract allows the Bureau to use funds to enhance the cultural development of Athens County through marketing and promotion of the area as a destination for travelers from outside of Athens County.

Athens County's resolution permits the Bureau to use funds for the furtherment and enhancement of travel and tourism within Athens County.

2. We selected 10 disbursements of lodging taxes from the Balance Sheet Detail Report for the year ended December 31, 2019 and 10 disbursements from 2018 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, 2019 and 2018, 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, 2019 and 2018, 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

September 2, 2020

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OHIO AUDITOR OF STATE KEITH FABER



ATHENS COUNTY CONVENTION AND VISITORS BUREAU

ATHENS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/15/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov