



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Gallia County Convention and Visitors Bureau
Gallia County
61 State Street
Gallipolis, Ohio 45638

To the Board of Trustees:

We have audited the accompanying general purpose financial statements of the Gallia County Convention and Visitors Bureau, Gallia County, Ohio (the Bureau), as of and for the years ended December 31, 2001 and 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bureau's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Gallia County Convention and Visitors Bureau, Gallia County, as of December 31, 2001 and 2000, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2002, on our consideration of the Bureau's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

August 14, 2002

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**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**STATEMENT OF FINANCIAL POSITION
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
Assets:		
Current:		
Cash and Cash Equivalents	\$ 41,884	\$ 75,072
Accounts Receivable, Lodging Tax	26,882	28,168
Inventory	963	0
Total Current Assets	69,729	103,240
Noncurrent:		
Fixed Assets (net of accumulated depreciation of \$18,785 and \$29,068, respectively)	169,333	9,037
Total Noncurrent Assets	169,333	9,037
Total Assets	\$ 239,062	\$ 112,277
Liabilities and Net Assets:		
Current Liabilities:		
Accrued Expenses	\$ 1,104	\$ 1,408
Total Current Liabilities	1,104	1,408
Noncurrent Liabilities:		
Real Estate Mortgage	116,000	0
Total Noncurrent Liabilities	116,000	0
Total Liabilities	117,104	1,408
Net Assets	121,958	110,869
Total Liabilities and Net Assets	\$ 239,062	\$ 112,277

The notes to the general purpose financial statements are an integral part of this statement.

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**STATEMENT OF SUPPORT REVENUE, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
Changes in Unrestricted Net Assets:		
Revenues and Gains:		
Hotel Lodging Tax	\$ 97,081	\$ 89,626
Interest Income	3,832	1,464
Miscellaneous	8,060	3,300
	<hr/>	<hr/>
Total Revenue and Gains	108,973	94,390
	<hr/>	<hr/>
Functional Expenses	107,884	85,345
	<hr/>	<hr/>
Increase in Unrestricted Net Assets	1,089	9,045
	<hr/>	<hr/>
Temporarily Restricted Assets:		
Grant from City of Gallipolis	10,000	
	<hr/>	<hr/>
Change in Net Assets	11,089	9,045
Net Assets at Beginning of Year	110,869	101,824
	<hr/>	<hr/>
Net Assets at End of Year	<u>\$ 121,958</u>	<u>\$ 110,869</u>

The notes to the general purpose financial statements are an integral part of this statement.

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
Functional Expenses:		
Administrative	\$ 51,458	\$ 36,008
Program	26,703	22,522
Office	13,205	17,338
Facility	12,071	2,237
Other	955	5,112
	<hr/>	<hr/>
Total Expenses Before Depreciation	104,392	83,217
Depreciation	3,492	2,128
	<hr/>	<hr/>
Total Functional Expenses	<u>\$ 107,884</u>	<u>\$ 85,345</u>

The notes to the general purpose financial statements are an integral part of this statement.

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
Cash Flows from Operating Activities:		
Increase in Unrestricted Net Assets	\$ 1,089	\$ 9,045
Adjustments to Reconcile Increase in Unrestricted Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	3,492	2,128
Increase/(Decrease) in Accrued Expense	(306)	873
(Increase)/Decrease in Inventory	(963)	
(Increase)/Decrease in Accounts Receivable	1,286	(1,092)
	<hr/>	<hr/>
Net Cash Provided/(Used) by Operating Activities	4,598	10,954
	<hr/>	<hr/>
Cash Flows from Investing Activities:		
Acquisition of Fixed Assets	(37,786)	(5,870)
	<hr/>	<hr/>
Net Cash Provided/(Used) by Investing Activities	(37,786)	(5,870)
	<hr/>	<hr/>
Net Increase/(Decrease) in Cash	(33,188)	5,084
Cash at Beginning of Year	75,072	69,988
	<hr/>	<hr/>
Cash at End of Year	\$ 41,884	\$ 75,072
	<hr/> <hr/>	<hr/> <hr/>
Noncash Financing Activities:		
Assets disposals	\$ 13,829	
Mortgage proceeds paid directly to vendors	116,000	
City of Gallipolis grant restricted for capital expenses	10,000	

The notes to the general purpose financial statements are an integral part of this statement.

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Gallia County Convention and Visitors Center, Gallia County (the Bureau), was organized and incorporated in 1986, to attract, initiate, promote and support events that will develop cultural interest and tourist attractions in Gallia County and the City of Gallipolis. The Bureau has been recognized by the State of Ohio as a tax exempt organization and by the Internal Revenue Service as a Section 501(c)(4) not-for-profit organization, exempt from federal income taxes.

The Bureau operates under the direction of a Board of Trustees, which consists of not less than nine nor more than twelve members, with broad representation from Gallia County. The staff consists of an appointed Treasurer, who is responsible for the fiscal control of the resources of the Bureau, and an Executive Director, responsible for the day-to-day operations.

The Bureau's management believes the general purpose financial statements included in this report represent all activities over which the Bureau has the ability to exercise direct operating control.

B. Basis of Accounting

The general purpose financial statements of the Bureau have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to not-for-profit organizations. Under this basis, net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. According, net assets of the Bureau and any changes therein are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Bureau and/or the passage of time. As of December 31, 2001 and 2000, temporarily restricted net assets were \$10,000 and \$0, respectively.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Bureau. Generally, the donors of these assets permit the Bureau to use all or part of the income earned or related investments for general specific purposes. As of December 31, 2001 and 2000, there were no permanently restricted net assets.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Cash Equivalents

Cash and cash equivalents include the operating accounts, savings accounts and certificates of deposit of the Bureau. For the purposes of the Statement of Cash Flows, the Bureau's certificates of deposit and savings accounts are valued at cost and reported as a cash equivalent on the Statement of Financial Position. Both cash and certificates of deposit are considered cash for the purposes of the Statement of Cash Flows.

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process

The Bureau is not subject to the provisions of Ohio Revised Code Chapter 5705, since property taxes are not utilized to finance its operations. However, the Bureau's Code of Regulations requires an annual budget be prepared and adopted by the Board of Trustees. The budgetary activity of the Bureau is disclosed in Note 3.

E. Fixed Assets and Depreciation

Fixed assets acquired or constructed for the general use of the Bureau in providing services are recorded at cost. The Bureau provides for depreciation in amounts adequate to amortize costs over the estimated useful lives of assets. Certain assets are being depreciated under the Internal Revenue Service's Modified Accelerated Cost Recovery System (MACRS) for financial book and tax reporting purposes. The remaining assets are depreciated using the straight-line method. The lives of the assets under this method do not materially differ from the actual lives of the assets. All assets reported in the financial statements are at cost less accumulated depreciation. The estimated useful lives by major fixed asset class are as follows:

Equipment	5 - 7 Years
Furniture and Fixtures	7 Years
Leasehold Improvements	31.5 Years
Building	39 Years

F. Long-Term Obligations

Long-term debt is reported as a liability.

G. Accounts Receivable

The Bureau receives the three percent lodging excise tax imposed by Gallia County, less an administration fee retained by the County. This constitutes the accounts receivable balance at December 31, 2001 and 2000. The amount represents the fourth quarter payment from the Gallia County Auditor for lodging taxes collected.

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS

The Bureau maintains a cash pool. The carrying amount of cash at December 31 was as follows:

	<u>2001</u>	<u>2000</u>
Demand deposits	<u>\$41,884</u>	<u>\$75,072</u>

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

	2001	2000
Budgeted Receipts	\$ 99,325	\$ 91,625
Actual Receipts	108,270	94,390
Variance	\$ 8,945	\$ 2,765
	2001	2000
Appropriations	\$ 103,542	\$ 100,846
Actual Expenditures	107,884	82,658
Variance	\$ (4,342)	\$ 18,188

4. FIXED ASSETS

A summary of the fixed assets as of December 31 is as follows:

	2001	2000
Building	\$ 143,841	\$ -
Equipment	17,942	31,770
Furniture and Fixtures	3,725	3,725
Land	20,000	-
Leasehold Improvements	2,610	2,610
Total	188,118	38,105
Less: accumulated depreciation	(18,785)	(29,068)
Fixed Assets - Net	\$ 169,333	\$ 9,037

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Real Estate Mortgage	\$ 116,000	7.125%

The real estate mortgage relates to the purchase of a building and property and the related renovations to the property.

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

5. DEBT (Continued)

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending	Real Estate Mortgage
December 31:	
2002	\$ 13,618
2003	13,618
2004	13,618
2005	13,618
2006	13,618
Subsequent	110,225
Total	\$ 178,315

6. SOCIAL SECURITY

All of the employees of the Bureau are covered by the Social Security System. The Bureau's liability is 6.2 percent of wages paid.

7. RISK MANAGEMENT

Commercial Insurance

The Bureau has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Executive protection & employment practices liability

8. RELATED PARTIES

The Bureau engaged in four instances of related party transactions during the audit period. The Bureau purchased employee health insurance through a Trustee (\$2,892 for 2000 and \$3,960 for 2001). The Bureau hired the son of a Trustee to perform a minor repair job (\$157). The Bureau purchased golf shirts from a store owned by a Trustee (\$210). The Bureau purchased a Risograph from the former Director (\$3,000). None of these instances were disclosed in the minutes nor did the minutes reflect if the interested Trustee abstained from voting on the matter.



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND
ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Gallia County Convention and Visitors Bureau
Gallia County
61 State Street
Gallipolis, Ohio 45638

To the Board of Trustees:

We have audited the accompanying general purpose financial statements of the Gallia County Convention and Visitors Bureau, Gallia County, Ohio (the Bureau), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated August 14, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Bureau's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the Schedule of Findings as items 2001-60727-001 to 2001-60727-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Bureau in a separate letter dated August 14, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Bureau's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Bureau's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition referred to above is described in the Schedule of Findings as item 2001-60727-004.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that material misstatements in amounts that would be considered material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions, and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses.

However, the reportable condition referred to above is also considered to be a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Bureau in a separate letter dated August 14, 2002.

This report is intended solely for the information and use of the audit committee, management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

Jim Petro
Auditor of State

August 14, 2002

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

Finding Number 2001-60727-001

Finding for Recovery

Marilyn Pavlovsky, former Director, was employed by the Bureau from June 19, 2000 through October 29, 2001. She was entitled to receive \$19,360.84 in compensation for 2001. However, she was paid \$20,159.76, resulting in an overpayment of compensation in the amount of \$798.92, due to errors in determining when payroll was due.

Mileage reimbursements established by Bureau policy were set at \$0.28 per mile. At various times, Ms. Pavlovsky submitted for reimbursement and was paid mileage expenses that exceeded the authorized amounts by \$86.49. Additionally, she submitted for reimbursement mileage when using the Bureau's VISA card to purchase gasoline. These charges totaled \$39.31.

A meal was purchased locally which was prohibited by Bureau policy in the amount of \$24.73. Further, a meal reimbursement was submitted and paid that exceeded the Bureau's per diem amount by \$11.69.

Ms. Pavlovsky received a tour fee for leading a tour (\$37.00) that was prohibited by Bureau policy for officers and employees of the Bureau. Only volunteers could receive such gratuities.

Questionable charges made to the Bureau's VISA account for Internet billing (\$102.65), an Internet dating service (\$49.07), and for the purchase of a plaque (\$306.75) appeared to be of a personal nature and were not reimbursed by Ms. Pavlovsky.

The personal services contract for Ms. Pavlovsky included a provision for payments to be made to an Individual Retirement Account (IRA) as a fringe benefit in Ms. Pavlovsky's name. These payments were to total \$1,000 per year, payable by quarter. During the term of Ms. Pavlovsky's employment, payments made to the account totaled \$2,000, and were not made quarterly, but in two lump sums. However, the payments should not have exceeded \$1,250 due to the termination of employment on October 29, 2001. The overpayment to the IRA totaled \$750.00.

The payments noted above are summarized below:

<u>Item</u>	<u>Amount</u>
Compensation	\$ 798.92
Mileage	125.80
Meals	36.42
Tour Fee	37.00
VISA	458.47
IRA	<u>750.00</u>
Total	<u>\$ 2,206.61</u>

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Marilyn Pavlovsky, in the amount of \$2,206.61, in favor of the Gallia County Convention and Visitors Bureau.

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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Finding Number 2001-60727-002

Finding for Recovery – Repaid Under Audit

Amanda Crouse, Office Manager, was entitled to receive \$15,890.94 in compensation for 2001. However, she was paid \$16,876.18, resulting in an overpayment of compensation in the amount of \$985.24, due to errors in determining when payroll was due. In March 2002, the Board of Trustees reduced the gross payroll of Ms. Crouse after becoming aware of an overpayment by \$508.36. Further, in action taken by the Board of Trustees on September 16, 2002, a retroactive pay raise was granted in the amount of \$369.60, reducing the total overpayment from \$985.24 to \$107.28.

Mileage reimbursements established by Bureau policy were set at \$0.28 per mile. At various times, Ms. Crouse submitted for reimbursement and was paid mileage expenses that exceeded the authorized amounts by \$15.88.

Ms. Crouse received a tour fee for leading a tour (\$37.00) that was prohibited by Bureau policy for officers and employees of the Bureau. Only volunteers could receive such gratuities.

Questionable charges made to the Bureau's VISA account for t-shirts (\$38.25) that appeared to be of a personal nature and were not reimbursed by Ms. Crouse.

The payments noted above are summarized below:

<u>Item</u>	<u>Amount Paid</u>
Compensation	\$ 107.28
Mileage	15.88
Tour Fee	37.00
VISA	<u>38.25</u>
Total	<u>\$ 198.41</u>

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Amanda Crouse, in the amount of \$198.41, in favor of the Gallia County Convention and Visitors Bureau.

In action taken by the Board of Trustees on September 16, 2002, Ms. Crouse has agreed to repay this amount through a payroll deduction plan by the end of 2002.

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU
GALLIA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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Finding Number 2001-60727-003

Finding for Recovery – Repaid Under Audit

Robert Hood, Executive Director, received a tour fee for leading a tour (\$60.00) that was prohibited by Bureau policy for officers and employees of the Bureau. Only volunteers could receive such gratuities.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Robert Hood, in the amount of \$60.00, in favor of the Gallia County Convention and Visitors Bureau.

In action taken by the Board of Trustees on September 16, 2002, Mr. Hood has agreed to repay this amount through a payroll deduction plan by the end of 2002.

Finding Number 2001-60727-004

Material Weakness

Supporting Documentation for Expenditures

During the audit period, documentation was not regularly attached to the voucher portion of checks retained by the Bureau as supporting documentation.

Failing to provide or retain supporting documentation for expenditures could result in errors and irregularities occurring and going undetected for an extended period of time. As a result, we were unable to determine if the expenditures were for a proper public purpose, if the expenditures were posted to the proper expenditure line, and if the proper amounts were paid to vendors.

We recommend the Bureau retain all supporting documentations for expenditures, such as receipts, invoices and statements, and that such supporting documentation be attached to the voucher portions of checks.



STATE OF OHIO
OFFICE OF THE AUDITOR

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GALLIA COUNTY CONVENTION AND VISITORS BUREAU

GALLIA 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 15, 2002**