



Mary Taylor, CPA  
Auditor of State





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

Board of Directors  
Portage County Visitors & Convention Bureau  
12 West Garfield Rd.  
Aurora, Ohio 44202

To the Board of Directors:

We have performed the procedures enumerated below, to which the management of the Portage County Visitors & Convention Bureau, Portage County (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Aurora and Brimfield Township and to help evaluate whether the Bureau disbursed the lodging taxes for allowable purposes described below for the period January 1, 2001 through February 28, 2005. 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. 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:

We summarized lodging taxes listed on the bank statements of the Bureau for the audit period January 1, 2001 through February 28, 2005. These receipts were confirmed with the City of Aurora and Brimfield Township. The total reported receipts were as follows:

Year Ended	Amount
December 31, 2001	\$119,460
December 31, 2002	\$0
December 31, 2003	\$0
December 31, 2004	\$0
February 28, 2005	\$0

### Cash Disbursements:

1. We inquired with the CPA firm maintaining the financial activities of the Bureau and the prior Director as to any limitations on expenditures. We also reviewed the By Laws which describes the purpose of the Bureau as promoting the tourism industry of Portage County, Ohio and to enhance the overall economy of the region. The Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper. The other sources described above impose no restrictions on spending lodging taxes other than for proper public purpose.
2. We haphazardly tested a sample of 52 expenditures which primarily consisted of advertisements and exhibits for 2001 and 2002 and all disbursements made through February 28, 2005. All expenditures tested were in accordance with their allowable services. We found no exceptions with the tests performed.

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Beginning January 1, 2002, Brimfield Township no longer was a part of the Portage County Visitors and Convention Bureau, Inc. Because of this loss of funding, the Bureau dissolved. The remaining funds were spent on advertising.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the period January 1, 2001 through February 28, 2005, 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.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

December 18, 2008



**Mary Taylor, CPA**  
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**PORTAGE COUNTY CONVENTION AND VISITORS BUREAU**

**PORTAGE 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  
DECEMBER 31, 2008**