



May 27, 2009

To the Finance Committee
Lake County Visitors Bureau
35300 Vine Street, Suite A
Eastlake, OH 44095

Ladies and Gentlemen:

We are pleased to provide this management letter containing comments, observations and recommendations on the controls and procedures of the Lake County Visitors Bureau. This letter is based on agreed upon procedures for the Lake County Visitors Bureau for the year ended December 31, 2008 and the general knowledge of the Bureau's affairs we've gained as your auditors in prior years. Before deciding on a course of action based on our comments, you may wish to assess the expected benefits and related costs of our suggestions. We would be glad to clarify any of our comments or discuss with you how we can provide further assistance.

Cash Disbursements

During the procedures, we noted the following problems with the cash disbursement process.

- There was one instance where the invoice was not approved prior to payment. We recommend all invoices be approved with a signature prior to payment.
- There were invoices that were approved but not dated. The date of the approval needs to be reflected on the invoice.
- There was one instance where an expenditure was posted in a contra-revenue account. Expenditures should be posted to an expense account.

Payroll

During the procedures, we noted the following problems with the payroll disbursement process.

- Even though payroll checks are correct, incorrect payroll periods are detailed on the payroll checks.
- Base salaries need to be properly documented in personnel files.

These comments are intended solely for the information of management, the Board of Trustees, the Auditor of the State of Ohio, and the respective federal agencies and should not be used by anyone other than these specified parties.

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We appreciate the cooperation and courtesy extended to us during the course of our audit. If you have any questions on the matters discussed or any other items, we would be pleased to meet with you at your convenience.

Sincerely yours,

A handwritten signature in cursive script that reads "S. R. Snodgrass A.C.".

S.R. SNODGRASS, A.C.
Certified Public Accountants

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