

Gahanna Convention and Visitors Bureau
Agreed-Upon Procedures Over Lodging Tax Receipts and Related Disbursements
For the Years Ended December 31, 2008 and 2007



Balestra, Harr & Scherer, CPAs, Inc.

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Gahanna Convention and Visitors Bureau
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Independent Accountants' Report on Applying Agreed-Upon Procedures

June 25, 2010

Members of the Board
Gahanna Convention and Visitors Bureau
181 Granville Street, Suite 200
Gahanna, Ohio 43230

We have performed the procedures enumerated below, to which the management of the Gahanna Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from City of Gahanna, Ohio to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2008 and 2007. 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

1. We confirmed with City of Gahanna, Ohio the lodging taxes paid to the Bureau during the years ending December 31, 2008 and 2007. The City confirmed the following amounts:

<u>Year Ended</u>	<u>Amount</u>
City of Gahanna	
December 31, 2008	\$190,416
December 31, 2007	191,162

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts in the Bureau's general ledger. 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:

Sources of Restriction:

- The Bureau's Articles of Incorporation
- The Bureau's Regulations
- City of Gahanna's Resolutions 7-5-2000 and 6-20-2005
- Ohio Revised Code Section 5739.09(A)(2)

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

Ohio Revised Code Section 5739.09(A)(2) restricts the Bureau to spending lodging tax "specifically for promotion, advertising, and marketing of the region in which the county is located.

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

The Bureau's Regulations permits the Bureau to spend lodging taxes only as prescribed in the Ohio Revised Code.

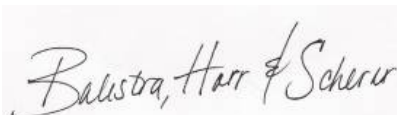
Resolution 7-5-2000 permits the Bureau to spend lodging taxes only as prescribed in the Ohio Revised Code.

Resolution 6-20-2005 permits the Bureau to spend lodging taxes only as prescribed in the Ohio Revised Code

2. We selected all non-payroll-related disbursements exceeding \$1,000 for the years ended December 31, 2008 and 2007, and compared the purpose for these disbursements as documented on vendor invoices or other supporting documentation to the source 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 of the restrictions listed above.

We were not engaged to, and did not examine, the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2008 and 2007, 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.



Balestra, Harr, & Scherer CPAs, Inc.

June 25, 2010

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Mary Taylor, CPA
Auditor of State

GAHANNA CONVENTION AND VISITORS BUREAU

FRANKLIN 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
SEPTEMBER 7, 2010**