

Westerville Visitors and Convention Bureau
Agreed-Upon Procedures over Lodging Tax Receipts and Related Disbursements
For the Years Ended December 31, 2009 and 2008



Balestra, Harr & Scherer, CPAs, Inc.

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

June 29, 2010

Members of the Board
Westerville Visitors and Convention Bureau
20 West Main Street
Westerville, Ohio 43081

We have performed the procedures enumerated below, to which the management of the Westerville Visitors and Convention Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from City of Westerville and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2009 and 2008. 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 the City of Westerville lodging taxes paid to the Bureau during the years ending December 31, 2009 and 2008. The City confirmed the following amounts:

<u>Year Ended</u>	<u>Amount</u>
City of Westerville	
December 31, 2009	\$58,624.57
December 31, 2008	\$71,316.94

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 By-Laws/Code of Regulation
- City of Westerville's Ordinance Number 87-66 dated 11-17-87
- 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 city is located.

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

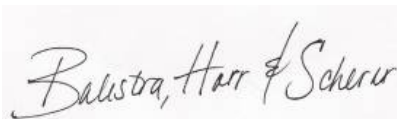
City of Westerville Ordinance Number 87-66 dated 11-17-87 permits the Bureau to spend lodging taxes only as prescribed in the Ohio Revised Code.

The Bureau's By-Laws/Code of Regulation permits the Bureau to spend the lodging taxes only as prescribed in the Ohio Revised Code.

2. We selected all non-payroll-related disbursements exceeding \$500 for the years ended December 31, 2009 and 2008, 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, 2009 and 2008, 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's management and Board of Directors and is not intended to be, and should not be, used by anyone else.



Balestra, Harr, & Scherer CPAs, Inc.

June 29, 2010



Mary Taylor, CPA
Auditor of State

WESTERVILLE 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**