

WYANDOT COUNTY VISITORS AND CONVENTION BUREAU

WYANDOT COUNTY

JANUARY 1, 2008 TO DECEMBER 31, 2009



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Members of the Board
Wyandot County Visitors & Convention Bureau
108 East Wyandot Ave, Suite 2
Upper Sandusky, Ohio 43351-1430

We have performed the procedures enumerated below, to which the management of the Wyandot County Visitors & Convention Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Upper Sandusky, Ohio, 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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 Upper Sandusky, Ohio the lodging taxes paid to the Bureau during the years ended December 31, 2009 and 2008. The City of Upper Sandusky, Ohio confirmed the following amounts:

<u>Year Ended</u>	<u>Amount</u>
December 31, 2009	\$18,231
December 31, 2008	\$16,750

2. We compared the amounts from cash receipts step 1 to amounts recorded as lodging tax receipts in the Bureau's general ledger.
 - No exceptions were noted during 2009 and 2008.

3. We selected ten members from the Bureau's membership listing for membership dues to determine that the revenue received in years ended December 31, 2009 and 2008 was properly recorded in the receipt register and deposited timely into the Bureau's bank.
 - No exceptions were noted during 2009 and 2008.

Cash Disbursements

1. We inquired of management regarding the sources describing allowable purposes or restrictions related to the Bureau's disbursement of lodging taxes. We listed the sources and summarized significant related restrictions below:

Sources of Restriction:

- The Bureau's 501(c)(6) Tax Exemption
- The Code of Regulations of Wyandot County Visitors and Convention Bureau, Inc.
- Ohio Revised Code Section 5739.09(A)(2)
- Auditor of State Bulletin 2003-005

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

The Code of Regulations of Wyandot County Visitors and Convention Bureau, Inc. states that the purpose of the Bureau is to promote tourism and to attract visitors to Wyandot County. The Bureau shall endeavor to promote the features, facilities, events and attractions of the county, solicit events for the county, provide a central location of information for locals and visitors, and serve as a communication link between related county activates and local businesses having an interest in encouraging conventions and attracting visitors.

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".

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

2. We selected all disbursements exceeding \$1,000 paid for from lodging tax receipts from the years ended December 31, 2009 and 2008. An additional 58 disbursements were selected haphazardly and we 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 of the expenditure described on the invoice or other supporting documentation was in violation of the restrictions listed above.

Cash Management

1. We confirmed the December 31, 2009 and 2008 bank account balances with the Bureau's financial institutions.
2. We compared the financial institution confirmation amounts from cash management step 1 to amounts recorded in the Bureau's December 31, 2009 and 2008 bank account reconciliations.
 - One exception was noted of \$56 for a certificate of deposit account due to the Bureau not recording interest received during the year ending December 31, 2008. Unrecorded interest was corrected by the Bureau during 2009 when the Certificate of Deposit matured.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years then ended December 31, 2009 and 2008, the objective which would have been 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.

Hallbrook & Mante

Certified Public Accountants

June 1, 2010



Mary Taylor, CPA
Auditor of State

VISITORS AND CONVENTION BUREAU

WYANDOT 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
JUNE 22, 2010**