



Dave Yost • Auditor of State





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

Board of Directors  
Greater Springfield Convention and Visitors Bureau  
Clark County  
20 South Limestone St., Suite 100  
Springfield, Ohio 45502

We have performed the procedures enumerated below, to which the management of the Greater Springfield Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Springfield, Moorefield Township, and Springfield Township, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the year ended December 31, 2011. 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 Springfield, Moorefield Township, and Springfield Township the lodging taxes it paid to the Bureau during the year ending December 31, 2011. The City and Townships confirmed the following amounts:

<u>Year Ended</u>	<u>Amount</u>
December 31, 2011	\$301,538.81

2. We compared the amounts from step 1. to amounts recorded as lodging tax receipts on the Bureau's general ledger. One exception has been identified in relation to disbursements made from Springfield Township to the Bureau. No exceptions were noted.

### 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:

#### Source of Restrictions

- a. The Bureau's Articles of Incorporation
- b. The Bureau's Code of Regulations
- c. The Bureau's 501(c)(6) Tax Exemption
- d. The agreement dated January 1, 2009 between the Bureau and The City of Springfield and Springfield Township.
- e. The agreement dated September 9, 2008 between the Bureau and Moorefield Township.

**Cash Disbursements (Continued)**

The Bureau's tax exemption prohibits it from disbursements supporting a candidate's election. Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

The Bureau's Code of Regulations and the agreements between the Bureau and The City of Springfield and Springfield Township (dated January 1, 2009) and Moorefield Township (dated September 8, 2008) permits the Bureau to spend lodging taxes only for the maintenance and staffing of the Bureau's operations for the purpose of destination marketing to benefit the Springfield-Clark County area and any activities that would assist in this purpose.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2011 in addition to all disbursements exceeding \$1,000, and compared the purpose for these disbursements as documented on vendor invoices or other supporting documentation to the sources 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, 2011, 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.



**Dave Yost**  
Auditor of State

May 10, 2012



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**GREATER SPRINGFIELD CONVENTION AND VISITORS BUREAU**

**CLARK**

**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 5, 2012**