

**MARIETTA-WASHINGTON COUNTY CONVENTION AND VISITORS BUREAU**

**WASHINGTON COUNTY**

**JANUARY 1, 2010 TO DECEMBER 31, 2011  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Directors  
Marietta-Washington County Convention and Visitors Bureau  
121 Putnam Street  
Marietta, Ohio 45750

We have reviewed the Independent Accountants' Report on Applying Agreed-Upon Procedures of the Marietta-Washington County Convention and Visitors Bureau, Washington County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Marietta-Washington County Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

December 7, 2012



Rockefeller Building  
614 W Superior Ave Ste 1242  
Cleveland OH 44113-1306  
Office phone - (216) 575-1630  
Fax - (216) 436-2411

**Charles E. Harris & Associates, Inc.**  
*Certified Public Accountants*

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

Marietta - Washington County Convention and Visitors Bureau  
Washington County  
121 Putnam Street  
Marietta, Ohio 45750

To the Board of Directors:

We have performed the procedures enumerated below, to which the management of the Marietta-Washington Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Washington County and the City of Marietta, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2011 and 2010. 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 Washington County the lodging taxes it paid to the Bureau during the years ending December 31, 2011 and 2010. The County confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
December 31, 2011	\$ 3,316
December 31, 2010	\$ 3,543

We also confirmed with City of Marietta the lodging taxes it paid to the Bureau during the years ending December 31, 2011 and 2010. The City confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
December 31, 2011	\$ 264,491
December 31, 2010	\$ 253,168

2. We compared the amounts from step 1 above to amounts recorded as lodging tax receipts on the Bureau's trial balance's transaction detail by account. 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:

### Source of Restrictions

- a. The Bureau's Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. City of Marietta Ordinance No. 8 (12-13)
- d. Washington County Resolution
- e. Ohio Rev. Code Section 5739.09(A)(2)

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

Ohio Rev. 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.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2011 and 2010 in addition to all disbursements exceeding \$2,500, 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 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 and 2010, 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.



**Charles E. Harris & Associates, Inc.**  
October 15, 2012



# Dave Yost • Auditor of State

**MARIETTE-WASHINGTON COUNTY CONVENTION AND VISITORS BUREAU**

**WASHINGTON 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  
DECEMBER 20, 2012**