



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Portsmouth Area Convention and Visitors Bureau
Scioto County
342 Second Street
Portsmouth, Ohio 45662

We have performed the procedures enumerated below, to which the management of the Portsmouth Area 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 Portsmouth, and Nile, Porter and Clay Townships, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2013 and 2012. The Bureau is responsible for disbursing lodging taxes for allowable purposes. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards 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 summarized lodging taxes the City of Portsmouth's Detailed Expense Transaction Report, and Nile, Porter and Clay Township's UAN Payment Registers reported as payments to the Bureau during the years ending December 31, 2013 and 2012. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2013	\$105,033
December 31, 2012	\$104,486

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's general ledger. In 2013, we noted a difference of \$4,723 due to a disbursement made from Clay Township not being received in 2013. We noted it was still listed as outstanding on Clay's UAN Payment Register as of 12/31/13. We further note a difference in 2012 of \$2,500 received for advertising being misposted as lodging tax receipts in the Bureau's general ledger.

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

Corporate Centre of Blue Ash, 11117 Kenwood Road, Blue Ash, Ohio 45242
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c. Auditor of State Bulletin 2003-005

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.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2013 and 2012 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 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, 2013 and 2012, 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 other than the specified party.



Dave Yost
Auditor of State

Columbus, Ohio

September 11, 2014



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PORTSMOUTH AREA CONVENTION AND VISITORS BUREAU

SCIOTO 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
OCTOBER 7, 2014**