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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Rossford Convention and Visitors Bureau
Wood County
1001 Dixie Highway, Suite D
Rossford, Ohio 43460

We have performed the procedures enumerated below, to which the management of the Rossford Convention and Visitors Bureau, Wood County, Ohio (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Rossford, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2015 and 2014. 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

1. We tested the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded on the January 2014 Balance Sheet to the December 31, 2013 balance in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded on the January 2015 Statement of Financial Position to the December 31, 2014 balances on the 2014 Statement of Financial Position. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 and 2014 fund cash balances reported on the 2015 and 2014 Statements of Financial Position. The amounts agreed.
4. We confirmed the December 31, 2015 bank account balances with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2015 bank reconciliations without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2015 bank reconciliation:
 - a. We traced each debit to the subsequent bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check detail report, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We tested interbank account transfers occurring in December of 2015 and 2014 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.

Cash Receipts

1. We confirmed with the City of Rossford the lodging taxes it paid to the Bureau during the years ending December 31, 2015 and 2014. The City confirmed the following amounts:

Year Ended	Amount
December 31, 2015	\$148,719
December 31, 2014	\$124,577

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Transaction Detail by Account Report. 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. The Bureau's Code of Regulations
- d. The agreement between the Bureau and the City of Rossford
- e. 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.

The Bureau's agreement dated January 1, 2012 between the Bureau and the City of Rossford permits the Bureau to spend lodging taxes only for the benefit of the City, its citizens, and the business community thereof, by promoting and publicizing the City of Rossford and surrounding areas, in order to generate and develop the patronage and the business of tourism and conventions by attracting cultural, educational, religious, professional, and sports organizations into the City.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2015 and 2014 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.

Special Audit Task Force Procedures

1. We inquired with all employees and board members of the Bureau as to their related party affiliations. All employees responded to the inquiry. Nine board members responded to the inquiry; however, no response was received from former members of the Board Bob Schrinel and Pat McGrady.

2. We reviewed the 2015 and 2014 Check Detail Reports and Voucher Packets and identified all payments to each related party made known to us by the employees and board members of the Bureau.

Ohio Rev. Code § 2921.42(A)(1) provides that no public official shall knowingly authorize or employ the authority or influence of his office to secure authorization of any public contract in which he, a member of his family, or any of his business associates has an interest. **Ohio Rev. Code § 2921.42(H)** provides that any public contract in which a public official, a member of the public official's family, or any of the public official's business associates has an interest in violation of this section is void and unenforceable.

The Executive Director of the Rossford Visitor and Convention Bureau and members of the Board of Directors approved the following payments:

2014 Related Party Expenditures					
Name	Position with Visitor and Convention Bureau	Affiliated Businesses	Expenditure Amount Approved by Corresponding Official	Expenditure Amount Not Approved by Corresponding Official	Total Related Party Expenditures
Beth Genson	Executive Director	The Lola Group	\$ 1,575.00	\$ -	\$ 1,575.00
Beth Genson	Executive Director	The Copy Shop	5,612.49	-	5,612.49
Tobiah Ledesma	Board Member	City of Rossford	-	5,000.00	5,000.00
Bob Schrinel	Board Member	Bass Pro Shop	76.24	-	76.24
John Rust	Board Member	Rust & Rust, Inc	700.00	-	700.00
Brenda Schwind	Board Member	Rossford Business Association	500.00	-	500.00
Total			\$ 8,463.73	\$ 5,000.00	\$ 13,463.73

2015 Related Party Expenditures					
Name	Position with Visitor and Convention Bureau	Affiliated Businesses	Expenditure Amount Approved by Corresponding Official	Expenditure Amount Not Approved by Corresponding Official	Total Related Party Expenditures
Beth Genson	Executive Director	The Lola Group	\$ 6,351.00	\$ -	\$ 6,351.00
Beth Genson	Executive Director	The Copy Shop	844.28	-	844.28
Jan Widdel	Board Member	Courtyard by Marriot	605.13	152.10	757.23
Bob Schrinel	Board Member	Bass Pro Shop	47.18	342.00	389.18
Vincent Holden	Board Member	Bass Pro Shop	55.51	-	55.51
John Rust	Board Member	Rust & Rust, Inc	3,500.00	700.00	4,200.00
Brenda Schwind	Board Member	Rossford Business Association	625.00	400.00	1,025.00
Total			\$ 12,028.10	\$ 1,594.10	\$ 13,622.20

We recommend the Executive Director and members of the Board of Directors abstain from voting on contracts or authorizing payments to business affiliations.

This matter will be referred to the Ohio Ethics Commission for any action they deem necessary.

3. We read the minutes of the Board of Directors of the Bureau for Board approval of related party expenditures, possible additional related parties, and penalties assessed by the IRS. The minutes did not disclose additional related parties; however, the June 10, 2015 meeting minutes documented penalties assessed by the IRS. Upon further review, notices issued by the IRS dated September 21, 2015 indicated that the total amount of the fines was waived.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2015 and 2014, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looped "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

November 15, 2016



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ROSSFORD CONVENTION AND VISITORS BUREAU

WOOD 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 13, 2016**