

***GREATER CINCINNATI CONVENTION AND  
VISITORS BUREAU, INC.***

***HAMILTON COUNTY, OHIO***

**REGULAR AUDIT**

**For the Year Ended December 31, 2016**







# Dave Yost • Auditor of State

Board of Directors  
Greater Cincinnati Convention and Visitors Bureau, Inc.  
525 Vine Street  
Suite 1500  
Cincinnati, Ohio 45202

We have reviewed the *Independent Auditor's Report* of the Greater Cincinnati Convention and Visitors Bureau, Inc., Hamilton County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Greater Cincinnati Convention and Visitors Bureau, Inc. is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

August 31, 2017

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**GREATER CINCINNATI CONVENTION AND VISITORS BUREAU, INC.  
HAMILTON COUNTY**

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

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INDEPENDENT AUDITOR'S REPORT

Greater Cincinnati Convention and Visitors Bureau, Inc.  
Hamilton County  
525 Vine Street, Suite 1200  
Cincinnati, Ohio 45202

To the Board of Directors:

We have audited the accompanying financial statements of the Greater Cincinnati Convention and Visitors Bureau, Inc. (the Bureau), a not for profit corporation, which comprise the statement of financial position as of December 31, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Greater Cincinnati Convention and Visitors Bureau, Inc. as of December 31, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

*Prior Period Financial Statements Audited by a Predecessor Auditor*

The financial statements of the Greater Cincinnati Convention and Visitors Bureau, Inc., Hamilton, Ohio (the Bureau), as of and for the year ended December 31, 2015, were audited by a predecessor auditor whose report dated January 5, 2017 expressed an unmodified opinion on those statements.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2017 on our consideration of the Bureau's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bureau's internal control over financial reporting and compliance.



**Charles E. Harris & Associates, Inc.**  
June 23, 2017

Greater Cincinnati Convention and Visitors Bureau, Inc.  
Hamilton County  
Statements of Financial Position  
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Cash and cash equivalents	\$ 1,545,521	\$ 1,662,448
County Hotel/Motel excise tax receivable	1,628,319	1,508,702
City/County residual fund receivable	-	479,211
Program receivables	20,556	13,404
Membership receivables	57,190	53,899
General and suppliers' current and prior year subscriptions and sundry advances	<u>503,139</u>	<u>149,256</u>
Total receivables	2,209,204	2,204,472
Less allowance for doubtful accounts	<u>(71,737)</u>	<u>(55,862)</u>
	2,137,467	2,148,610
Prepaid expenses	<u>55,478</u>	<u>41,399</u>
Total Current Assets	3,738,466	3,852,457
Equipment	851,123	698,839
Less accumulated depreciation	<u>(379,654)</u>	<u>(632,294)</u>
	<u>471,469</u>	<u>66,545</u>
Total Assets	<u>\$ 4,209,935</u>	<u>\$ 3,919,002</u>
Liabilities and Net Assets		
Current liabilities:		
Current portion of capital lease	\$ 7,082	\$ 15,295
Accounts payable	333,311	270,052
Accrued payroll	545,186	541,811
Deferred rent expense	61,248	26,721
Deferred membership and other deferred revenue	8,859	140,385
Grants payable	<u>530,756</u>	<u>476,941</u>
Total Current Liabilities	1,486,442	1,471,205
Long Term Obligations:		
Capital lease, net of current portion	<u>-</u>	<u>7,082</u>
Total Liabilities	<u>1,486,442</u>	<u>1,478,287</u>
Net Assets:		
Unrestricted	1,965,195	1,316,639
Temporarily restricted	<u>758,298</u>	<u>1,124,076</u>
Total net assets	<u>2,723,493</u>	<u>2,440,715</u>
Total Liabilities and Net Assets	<u>\$ 4,209,935</u>	<u>\$ 3,919,002</u>

See accompanying notes to the financial statements.



Greater Cincinnati Convention and Visitors Bureau, Inc.  
Hamilton County  
Statements of Activities  
Years Ended December 31, 2016 and 2015

	2016			2015		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Revenues:</b>						
Gross County Hotel/Motel excise tax revenue	\$ 7,397,319	-	\$ 7,397,319	\$ 6,965,623	-	\$ 6,965,623
Government Funding	-	\$ 1,300,000	1,300,000	-	\$ 1,479,211	1,479,211
Income from members' subscriptions	311,198	-	311,198	311,598	-	311,598
Registration services	5,359	-	5,359	2,547	-	2,547
Passkey	75,582	-	75,582	45,336	-	45,336
Corporate sponsorships	345,127	-	345,127	90,246	-	90,246
Interest income	4,029	-	4,029	4,167	-	4,167
Other income	9,160	-	9,160	19,115	-	19,115
In-kind	-	-	-	4,588	-	4,588
Net assets released from restrictions	1,665,778	(1,665,778)	-	1,565,940	(1,565,940)	-
Total revenues	<u>9,813,552</u>	<u>(365,778)</u>	<u>9,447,774</u>	<u>9,009,160</u>	<u>(86,729)</u>	<u>8,922,431</u>
<b>Expenses:</b>						
Convention related expenditures:						
Convention sales and destination services	3,663,627	-	3,663,627	3,272,558	-	3,272,558
Convention services	411,919	-	411,919	419,378	-	419,378
Public relations and marketing	1,463,770	-	1,463,770	1,407,177	-	1,407,177
	<u>5,539,316</u>	<u>-</u>	<u>5,539,316</u>	<u>5,099,113</u>	<u>-</u>	<u>5,099,113</u>
General and administrative	1,001,747	-	1,001,747	980,118	-	980,118
In-kind	-	-	-	4,588	-	4,588
Initiatives:						
Grant to Greater Cincinnati Sports Corporation	145,000	-	145,000	140,569	-	140,569
Grant to Regional Tourism Network	2,478,933	-	2,478,933	2,308,048	-	2,308,048
	<u>2,623,933</u>	<u>-</u>	<u>2,623,933</u>	<u>2,448,617</u>	<u>-</u>	<u>2,448,617</u>
Total expenses	<u>9,164,996</u>	<u>-</u>	<u>9,164,996</u>	<u>8,532,436</u>	<u>-</u>	<u>8,532,436</u>
Change in Net Assets	648,556	(365,778)	282,778	476,724	(86,729)	389,995
Net Assets at Beginning of Year	<u>1,316,639</u>	<u>1,124,076</u>	<u>2,440,715</u>	<u>839,915</u>	<u>1,210,805</u>	<u>2,050,720</u>
Net Assets at End of Year	<u>\$ 1,965,195</u>	<u>\$ 758,298</u>	<u>\$ 2,723,493</u>	<u>\$ 1,316,639</u>	<u>\$ 1,124,076</u>	<u>\$ 2,440,715</u>

See accompanying notes to the financial statements.

Greater Cincinnati Convention and Visitors Bureau, Inc.  
Hamilton County  
Statements of Cash Flows  
Years Ended December 31, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Change in net assets	\$ 282,778	\$ 389,995
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	78,058	47,105
Bad debt recovery	15,875	16,920
Changes in net assets and liabilities:		
Accounts receivable and advances-net	(4,732)	(770,850)
Prepaid expenses	(14,079)	(4,105)
Accounts payable	15,025	(18,834)
Accrued payroll	3,375	113,124
Payroll taxes withholdings	-	(2,472)
Deferred rent expense	34,527	(10,832)
Deferred membership & other income	(131,526)	98,978
Grants payable	53,815	27,670
Net cash provided by operating activities	333,117	(113,301)
Cash flows from investing activities:		
Purchase of equipment, leasehold improvements	(434,749)	(8,416)
Cash flows from financing activities:		
Payments on capital lease obligation	(15,295)	(13,164)
Net cash used by financing activities	(15,295)	(13,164)
Net increase (decrease) in cash and cash equivalents	(116,928)	(134,881)
Cash and cash equivalents at beginning of year	1,662,448	1,797,329
Cash and cash equivalents at end of year	\$ 1,545,521	\$ 1,662,448
Supplemental information:		
Portion of purchased equipment in accounts payable, therefore, excluded from changes in accounts payable above	\$ 48,234	\$ 1,919
Interest paid	2,349	4,479

See accompanying notes to the financial statements.

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GREATER CINCINNATI CONVENTION AND VISITORS BUREAU, INC.  
HAMILTON COUNTY  
Notes to the Financial Statements  
December 31, 2016 and 2015

**1. SUMMARY OF ACCOUNTING POLICIES:**

Greater Cincinnati Convention and Visitors Bureau, Inc. (the Bureau) is a sales, marketing, and service organization and impacts the Greater Cincinnati area economy through convention, trade show, and visitor expenditures.

**Cash and cash equivalents**

Cash and cash equivalents include highly liquid investments with a maturity of three months or less when purchased. The Bureau maintains its cash balances in demand deposit accounts, money market funds, and certificates of deposit primarily with commercial banks in Ohio that, at times, may exceed federally insured limits. The Bureau has not experienced any losses in such accounts and the Bureau believes it is not exposed to any significant credit risk on cash.

**Allowance for doubtful accounts**

The allowance is determined by considering the length of time receivable balances are outstanding and the companies' ability to pay. The outstanding balances are reviewed monthly and ability to collect is determined. The allowance is decreased when receivables are deemed to be uncollectible, and payments subsequently received on such receivables restore the allowance for doubtful accounts. The allowance for doubtful accounts was \$71,737 at December 31, 2016 and \$55,862 at December 31, 2015.

**Revenues**

The Bureau receives revenues generated from a 3% excise tax on hotel rooms in Hamilton County, Ohio and other governmental funds. These revenues are authorized under regulations approved by the Hamilton County Board of Commissioners under legislation approved by the Ohio legislature. Membership and other fees are recognized as earned. Contributions and grants are recognized when awarded. Sponsorships for various programs are deferred and recognized when the event or program has occurred.

**Equipment**

Equipment is recorded at cost at the date of purchase. Costs of maintenance and repairs are charged to expense as incurred. Assets are depreciated over their estimated useful lives using the straight-line method. The Bureau disposed of \$330,699 of fully depreciated assets in 2016.

The following is a summary of property and equipment at December 31, 2016:

Furniture and equipment	\$665,692
Leasehold improvements	<u>185,431</u>
Total	851,123
Less: accumulated depreciation	<u>(379,654)</u>
Net property and equipment	\$471,469

GREATER CINCINNATI CONVENTION AND VISITORS BUREAU, INC.  
HAMILTON COUNTY  
Notes to the Financial Statements  
December 31, 2016 and 2015

**1. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)**

Depreciation expense was \$78,058 and \$47,105 in 2016 and 2015, respectively.

**Deferred membership income**

Deferred membership income represents collections in the current year that pertains to billings of membership revenues attributable to the following year.

**Grants payable**

As a part of their mission to support the region, the Bureau has pledged to support certain organizations and initiatives. Amounts pledged to these organizations are recorded when the pledge or grant is made.

**Temporarily restricted net assets**

The Bureau reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Bureau reports gifts of land, buildings and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Bureau reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

**Permanently restricted net assets**

Net assets that are subject to donor-imposed stipulations that require the assets to be maintained permanently by the Bureau are recorded as permanently restricted net assets. Generally, the donors of these assets permit the Bureau to use all or part of the income earned on related investments for general or specific purposes. The Bureau does not currently have permanently restricted net assets.

**Donated materials and services**

The Bureau records donated services, including donated rent, as revenue in the financial statements at their estimated fair value with a corresponding charge to donated services. Donated services are not recorded if no objective basis is available to measure the value received by the Bureau.

GREATER CINCINNATI CONVENTION AND VISITORS BUREAU, INC.  
HAMILTON COUNTY  
Notes to the Financial Statements  
December 31, 2016 and 2015

**1. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)**

**Income tax status**

The Internal Revenue Service has ruled that the Bureau qualified under Section 501(c)(6) of the Internal Revenue Code (IRC). Once qualified, the Bureau is required to operate in conformity with the IRC to maintain its qualification. Management is not aware of any course of action or series of events that have occurred that might adversely affect the Bureau's exempt status. The Bureau has not engaged in any activity which would expose it to unrelated business income taxes.

**Uncertain tax positions**

The Bureau follows the provisions for *Accounting for Uncertainty in Income Taxes*. Those provisions clarify the accounting and recognition for income tax positions taken or expected to be taken in the Bureau's income tax returns. The Bureau's income tax filings are subject to audit by various taxing authorities. The Bureau's open audit periods are 2013-2015. The Bureau's policy with regard to interest and penalties is to recognize interest through interest expense and penalties through other expense. In evaluating the Bureau's tax provisions and accruals, future taxable income, and the reversal of temporary differences, interpretations and tax planning strategies are considered. The Bureau believes their estimates are appropriate based on current facts and circumstances.

**Use of estimates in financial statements**

In preparing financial statements in conformity with generally accepted accounting principles, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Subsequent events**

The Bureau evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through June 23, 2017, the date on which the financial statements were available to be issued.

**2. REVENUE CONCENTRATION:**

The Bureau is dependent upon the hotel/Motel excise tax revenue levy. Tax levy revenues were 75% and 78% of total revenue for the years ended December 31, 2016 and 2015, respectively. The receivables from the County were 76% and 70% for the years ended December 31, 2016 and 2015, respectively. A discontinuance of this levy would severely affect the operation of the Bureau.

**3. EMPLOYEMENT AGREEMENT:**

The Bureau has signed an employment agreement with its CEO providing base and incentive compensation through February 3, 2019.

GREATER CINCINNATI CONVENTION AND VISITORS BUREAU, INC.  
HAMILTON COUNTY  
Notes to the Financial Statements  
December 31, 2016 and 2015

**4. OPERATING LEASES:**

The Bureau has operating leases for office space, furniture and office equipment which expire at various dates through 2028. The future minimum rental commitments as of December 31, 2016 for the non-cancellable leases are as follows:

2016	\$ 202,671
2017	266,248
2018	272,746
2019	268,544
2020	251,877
Thereafter	<u>1,691,511</u>
	\$2,953,597

Total rental expense was \$193,550 and \$172,726 in 2016 and 2015, respectively. Total rental expense includes in-kind rent, which is discussed in Note 11.

Included within the future minimum rental commitments is a lease signed in June 2016 and, commencing in October 2016 through March 2028.

**5. CAPITAL LEASE:**

In 2013, the Bureau acquired equipment under a capital lease agreement. The lease agreement. The lease expires in May 2017. Capital leased assets included in equipment have costs totaling \$52,735 and accumulated depreciation totaling \$52,735 and \$43,946 at December 31, 2016 and 2015, respectively.

Future minimum lease payments required under the lease are as follows:

2017	<u>\$ 7,352</u>
Total minimum lease payments	7,352
Less: amount representing interest	<u>270</u>
	7,082
Less: current portion of lease obligations	<u>7,082</u>
Long-term portion of lease obligations	\$ 0

GREATER CINCINNATI CONVENTION AND VISITORS BUREAU, INC.  
HAMILTON COUNTY  
Notes to the Financial Statements  
December 31, 2016 and 2015

**6. REVOLVING LINE OF CREDIT:**

During 2014, the Bureau entered into a \$250,000 line of credit agreement that bears interest at the Bank’s prime rate plus 2.65%, with principal due May 15, 2016. At December 31, 2016 and 2015, there was not outstanding balance against the line. The line is secured by all assets of the Organization. Subsequent to year end the Bureau amended its line of credit agreement, which now bears interest at the Bank’s prime rate plus 1.5%, with principal due May 16, 2017.

**7. RETIREMENT PLAN:**

The Bureau has a defined contribution 401(k) savings plan. The defined contribution 401(k) savings plan allows the Bureau to make matching contributions. The plan covers substantially all employees who meet certain eligibility requirements as to age and length of service. Bureau matching contributions are provided up to 3% for the first 3% and 1.5% of the next 3% of eligible employee compensation with certain limitations. The expenses for 2016 and 2015 were \$120,905 and \$127,794, respectively.

**8. FUNCTIONAL EXPENSES:**

The Bureau promotes the Greater Cincinnati area economy through its sales and marketing efforts. Expenses related to providing these program services and supporting functions for the year ended December 31, are as follows:

	<u>2016</u>	<u>2015</u>
Program Services	\$8,163,249	\$7,552,318
General and Administrative	<u>1,001,747</u>	<u>980,118</u>
	<u>\$9,164,996</u>	<u>\$8,532,436</u>

**9. RELATED PARTY:**

The Bureau is affiliated with the Spirit of Cincinnati (Spirit) which is an organization committed to education programs concerning the City of Cincinnati. At December 31, 2016 and 2015, the Bureau had a receivable from Spirit of \$20,289 and \$229, respectively.

**10. TEMPORARILY RESTRICTED NET ASSETS:**

Temporarily restricted net assets available for program restrictions were \$758,298 and \$1,124,076 at December 31, 2016 and 2015.

During 2015 and 2014, net assets released from restriction were \$1,165,778 and \$1,565,940, respectively.



GREATER CINCINNATI CONVENTION AND VISITORS BUREAU, INC.  
HAMILTON COUNTY  
Notes to the Financial Statements  
December 31, 2016 and 2015

**11. DONATED SERVICES AND IN-KIND DONATIONS:**

Contribution revenue recognized during 2016 and 2015 from donated services and in-kind donations consisted of the amounts noted below.

	<u>2016</u>	<u>2015</u>
In-kind rent	\$ 0	\$ 4,588

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Greater Cincinnati Convention and Visitors Bureau, Inc.  
Hamilton County  
525 Vine Street, Suite 1200  
Cincinnati, Ohio 45202

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Greater Cincinnati Convention and Visitors Bureau, Inc., Hamilton County, (the Bureau), a nonprofit corporation, which comprise the statement of financial position as of December 31, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 23, 2017.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Bureau's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Bureau's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Bureau's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

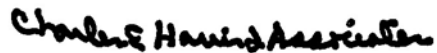
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the Bureau's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Bureau's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Bureau's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



***Charles E. Harris & Associates, Inc.***  
June 23, 2017

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# Dave Yost • Auditor of State

**GREATER CINCINNATI CONVENTION AND VISITORS BUREAU**

**HAMILTON 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  
SEPTEMBER 12, 2017**