

GROVE CITY AREA VISITORS CONVENTION BUREAU

FRANKLIN COUNTY

**JANUARY 1, 2016 TO DECEMBER 31, 2016
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Board of Trustees
Grove City Area Convention and Visitors Bureau
1600 Gateway Circle
Grove City, Ohio 43123

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Grove City Area Convention and Visitors Bureau, Franklin County, prepared by Julian & Grube, Inc., for the period January 1, 2016 through December 31, 2016. 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 Grove City Area 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

June 12, 2017

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Julian & Grube, Inc.
Serving Ohio Local Governments

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Grove City Area Convention and Visitors Bureau
Franklin County
1600 Gateway Circle
Grove City, Ohio 43123

We have performed the procedures enumerated below, to which the management of the Grove City Area 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 Grove City, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the year ended December 31, 2016. 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2016 bank reconciliation. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balance recorded in the General Ledger Detail Report to the December 31, 2015 balance in the prior year audited statements. We found no exceptions.
3. We agreed the total per the bank reconciliation to the total of the December 31, 2016 fund cash balances reported in the General Ledger Detail Report. The amounts agreed.
4. We confirmed the December 31, 2016 certificate of deposit balance with the Bureau's financial institution. We found no exceptions. We observed the year-end checking account bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2016 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We tested investments held at December 31, 2016 to determine that they:
 - a. Were of a type authorized by the CVB. We found no exceptions.

Cash Receipts

1. We confirmed with the City of Grove City the lodging taxes it paid to the Bureau during the year ended December 31, 2016. The City confirmed the following amount:

Year Ended	Amount
December 31, 2016	\$375,000

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's General Ledger Detail 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. City of Grove City Ordinance C123-88

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.

Ordinance C123-88 permits the Bureau to spend lodging taxes only for the promotion and publicizing of the City of Grove City as a desirable location for conventions, trade shows and similar events to encourage the patronage and business of cultural, educational, religious, professional, sports and other activities to utilize the City of Grove City.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2016 in addition to all disbursements exceeding \$1,800, 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, 2016, 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.



Julian & Grube, Inc.
April 26, 2017



Dave Yost • Auditor of State

GROVE CITY AREA VISITORS CONVENTION BUREAU

FRANKLIN 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
JUNE 27, 2017**