



Dave Yost • Auditor of State



**GALLIA COUNTY CONVENTION AND VISITORS BUREAU  
GALLIA COUNTY  
DECEMBER 31, 2017 AND 2016**

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

Gallia County Convention and Visitors Bureau  
Gallia County  
411 Second Avenue  
Gallipolis, Ohio 45631

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Gallia County Convention & Visitors Bureau, Gallia County, Ohio (the Bureau), on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Bureau. The Bureau is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

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.

This report only describes exceptions exceeding \$10.

### Cash and Investments

1. We recalculated the December 31, 2017 bank reconciliation. We found no exceptions. We could not recalculate the December 31, 2016 bank reconciliation as there was no printed copy available. The accounting software does not have the ability to reprint past reconciliations; therefore, we could not recalculate the reconciliation for accuracy.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Balance Sheet Summary Report to the December 31, 2015 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Balance Sheet Summary Report to the December 31, 2016 balances in the Balance Sheet Summary Report. We found no exceptions.
3. We agreed the totals per the bank reconciliation to the total of the December 31, 2017 fund cash balances reported in the Balance Sheet Summary Report. The amounts agreed. We could not agree the totals of the of the December 31, 2016 bank reconciliation to the fund cash balances reported on the Balance Sheet Summary Report as there was no print copy of the reconciliation available.
4. We confirmed the December 31, 2017 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, 2017 bank reconciliation without exception.

**Cash and Investments (Continued)**

5. We selected the reconciling debit (such as outstanding checks) from the December 31, 2017 bank reconciliation:
  - a. We traced the debit to the subsequent January bank statement. We found no exception.
  - b. We traced the amount and date to the check register, to determine the debit was dated prior to December 31. There was no exception.
6. We inspected investments held at December 31, 2017 to determine that they:
  - a. Were of a type authorized by the CVB. We found no exceptions.

**Cash Receipts**

1. We confirmed with Gallia County the lodging taxes it paid to the Bureau during the years ending December 31, 2017 and 2016. Gallia County confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
December 31, 2017	\$156,757
December 31, 2016	\$155,723

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Income Statement 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. Gallia County's Hotel Lodging Excise Tax Code of Regulations.
- e. Ohio Rev. Code Section 5739.09(A)(2).
- f. Auditor of State Bulletin 2003-005.

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, 2017 and 2016 in addition to all disbursements exceeding \$2,000, 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.

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*. We were not engaged to, and did not examine or review the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2017 and 2016, the objective of which would have been to opine on lodging tax receipts and disbursements or provide a conclusion. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation of the Bureau's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 1, 2018

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# Dave Yost • Auditor of State

**GALLIA COUNTY CONVENTION AND VISITORS BUREAU**

**GALLIA 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  
AUGUST, 21 2018**