

GROVE CITY AREA CONVENTION AND VISITORS BUREAU

FRANKLIN COUNTY

**JANUARY 1, 2017 TO DECEMBER 31, 2017
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, 2017 through December 31, 2017. 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

August 20, 2018

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Julian & Grube, Inc.

Serving Ohio Local Governments

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Grove City Area Convention and Visitors Bureau
Franklin County
3995 Broadway, Suite 100
Grove City, Ohio 43123

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Grove City Area Convention & Visitor Bureau (the Bureau) and the Auditor of State, on the receipts, disbursements and balances recorded in the Bureaus cash basis accounting records for the year ended December 31, 2017 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 year ended December 31, 2017 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.
2. We agreed the January 1, 2017 beginning fund balance recorded in the General Ledger Detail Report to the December 31, 2016 balance in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliation to the total of the December 31, 2017 fund cash balance reported in the General Ledger Detail Report. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's websites. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2017 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2017 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statements. 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. There were no exceptions.
6. We inspected investments held at December 31, 2017 to determine that they:
 - a. Were of a type authorized by the Bureau. 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 ending December 31, 2017. The City of Grove City confirmed the following amounts:

Year Ended	Amount
December 31, 2017	\$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 year ended December 31, 2017 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 the restrictions listed above, except for a portion of one cash disbursement, for \$120.24, for which there was no documentation attached, such as an invoice, to support its allowability. The amount in question was since refunded to the Bureau on June 26, 2018.

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 year ended December 31, 2017, 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.

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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 year ended December 31, 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

Julian & Grube, Inc.

Julian & Grube, Inc.
June 28, 2018

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Dave Yost • Auditor of State

GROVE CITY AREA CONVENTION AND VISITORS 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
AUGUST 30, 2018**