



Dave Yost • Auditor of State



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June 29, 2018

Preble County Convention and Visitors Bureau
Preble County
Eaton, Ohio 45320

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Preble County Convention and Visitors Bureau, Preble County, (the Bureau) for the years ended December 31, 2017 and 2016.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Bureau's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Bureau's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

The Bureau's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

Current Year Observations

Contrary to Ohio Rev. Code Section 149.351(A) the Bureau did not maintain invoices for two US Postal Service expenditures totaling \$90. Failure to obtain and maintain all supporting documentation for expenditures may result in findings for recovery. The Bureau should ensure proper supporting documentation is obtained and retained to evidence all expenditures made and ensure the accuracy of financial presentations.

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

Dave Yost
Auditor of State

June 29, 2018

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PREBLE COUNTY CONVENTION AND VISITORS BUREAU

PREBLE 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
JULY 12, 2018