

ASHLAND AREA CONVENTION AND VISITORS BUREAU

ASHLAND COUNTY, OHIO

AGREED UPON PROCEDURES

For the Years Ended December 31, 2019 and 2018





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Columbus, Ohio 43215
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(800) 282-0370

Board of Trustees
Ashland Area Convention and Visitors Bureau
211 Claremont Avenue
Ashland, Ohio 44805

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Ashland Area Convention and Visitors Bureau, Ashland County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2018 through December 31, 2019. 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 Ashland Area Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 26, 2020

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**ASHLAND AREA CONVENTION AND VISITORS BUREAU
ASHLAND COUNTY
Agreed Upon Procedures
For the Years Ended December 31, 2019 and 2018**

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

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ashland Area Convention and Visitors Bureau
Ashland County
211 Claremont Avenue
Ashland, Ohio 44805

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Ashland Area Convention & Visitor Bureau (the Bureau) and the Auditor of State, on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended December 31, 2019 and 2018 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, 2019 and 2018 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

1. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the General Ledger to the December 31, 2017 balances to documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the General Ledger to the December 31, 2018 balances in the General Ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the General Ledger. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected all three reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
 - a. We traced two debits to the subsequent January and February bank statements. We found no exceptions. The other debit has not cleared the bank at the end of fieldwork.
 - 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 selected the only reconciling credit (such as deposits in transit) from the December 31, 2019 bank reconciliation:
 - a. We attempted to trace the credit to the subsequent year bank statement. The credit has not cleared the bank by the end of fieldwork. The client stated that the credit was erroneously double booked due to a Quickbooks error and will be adjusted off the books.
 - b. We agreed the credit amounts to the General Ledger. The credit was recorded as a March 2018 receipt for the same amount recorded in the reconciliation.

Cash Receipts

1. We confirmed with Ashland County the lodging taxes it paid to the Bureau during the years ending December 31, 2019 and 2018. The County confirmed the following amounts:

Year Ended	Amount
December 31, 2019	\$172,023
December 31, 2018	\$166,109

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Transaction Detail by Account 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 Bylaws
- b. The Bureau's Agreement with Ashland County
- c. The Bureau's 501(c)(6) Tax Exemption
- d. Ohio Rev. Code Section 5739.09(A)(2)

The Bureau's tax exemption prohibits it from disbursements supporting a candidate's election.

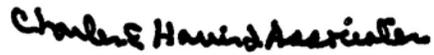
Ohio Rev. Code Section 5739.09(A)(2) restricts the Bureau to spending lodging tax "specifically for promotion, advertising, and marketing of the region in which the county is located."

Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

We selected 10 disbursements of lodging taxes from the General Ledger for the year ended December 31, 2019 and 10 disbursements from 2018 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.

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, 2019 and 2018, 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, 2019 and 2018, 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 "Charles Harris Associates". The signature is written in a cursive, slightly slanted style.

CHARLES E. HARRIS & ASSOCIATES, INC.

June 15, 2020

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OHIO AUDITOR OF STATE KEITH FABER



ASHLAND AREA CONVENTION AND VISITOR BUREAU

ASHLAND 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 9, 2020**