



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Hamilton Visitors Bureau
Butler County
One High Street
Hamilton, Ohio 45011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hamilton Visitors Bureau, Butler County, (the Bureau) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

Current Year Observations

1. The Agreement between the Hamilton Visitors Bureau (the Bureau) and the Butler County Visitors Bureau requires the Bureau to send all hotel bed tax collections received from the City of Hamilton to the Butler County Visitors Bureau. During 2018, the first three quarterly payments were remitted by the City of Hamilton directly to the Butler Visitors Bureau on-behalf of the Bureau. However, the Bureau did not record the on-behalf receipts and disbursements in the accounting system.

Current Status of Matters Reported in our Prior Engagement

1. The prior report also identified unrecorded on-behalf receipts and disbursements reported in item 1 above.

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

Keith Faber
Auditor of State

Columbus, Ohio

June 1, 2020

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HAMILTON VISITORS BUREAU

BUTLER 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 16, 2020**