



OHIO AUDITOR OF STATE
KEITH FABER



MARIETTA-WASHINGTON COUNTY CONVENTION AND VISITORS BUREAU
WASHINGTON COUNTY
DECEMBER 31, 2019 AND 2018

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



PO Box 828
Athens, Ohio 45701
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Marietta-Washington County Convention and Visitors Bureau
Washington County
241 Front Street, Suite 7
Marietta, Ohio 45750

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Marietta-Washington County Convention & Visitor Bureau, Washington 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, 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 compared the January 1, 2018 beginning fund balance recorded in the Balance Sheet Report to the December 31, 2017 balance documentation in the prior year Agreed-Upon Procedures working papers. We found Petty Cash was documented as \$102 as of December 31, 2017 but was documented as \$60 on January 1, 2018 with no documentation maintained to explain the change in amount. We noted no other exceptions. We also agreed the January 1, 2019 beginning fund balance recorded in the Balance Sheet Report to the December 31, 2018 balance in the Balance Sheet Previous Year Comparison Report. 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 balance reported in the Balance Sheet Report. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balances with the Bureau's financial institutions. 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 five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. 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.

Cash Receipts

1. We summarized lodging taxes the Washington County's Expense Audit Trail Report reported as payments to the Bureau during the years ending December 31, 2019 and 2018. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2019	\$55,993
December 31, 2018	\$5,594

We summarized lodging taxes the City of Marietta's Special Revenue Detailed Expense Report reported as payments to the Bureau during the years ending December 31, 2019 and 2018. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2019	\$221,942
December 31, 2018	\$240,721

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. However, we did find the Transaction Detail by Account Report included an additional \$15,839 paid from the City of Marietta on December 19, 2017 which was not recorded by the Bureau until January 2, 2018.

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. Ohio Rev. Code Section 5739.09(J).

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

Ohio Rev. Code Section 5739.09(J) 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 selected 10 disbursements of lodging taxes from the General Ledger Report 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.



Keith Faber
Auditor of State
Columbus, Ohio

December 17, 2020

OHIO AUDITOR OF STATE KEITH FABER



MARIETTA-WASHINGTON COUNTY CONVENTION AND VISITORS BUREAU

WASHINGTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/31/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov