



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Rossford Convention and Visitors Bureau
Wood County
1001 Dixie Highway, Suite D
Rossford, Ohio 43460

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Rossford Convention and Visitor Bureau, Wood County, Ohio (the Bureau), on the receipts, disbursements and balances recorded in the Bureaus 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 Balance Sheet to the December 31, 2017 balances in the prior year 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 Balance Sheet to the December 31, 2018 balances in the Balance Sheet. 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 Statement of Financial Position. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. 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 confirmed with City of Rossford the lodging taxes it paid to the Bureau during the years ending December 31, 2019 and 2018. The City confirmed the following amounts:

Year Ended	Amount
December 31, 2019	\$154,330
December 31, 2018	\$129,143

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 noted in 2019 that \$1,918 was posted to the hotel tax line item instead of the Ford Memorial Park and Advertising line items in the amounts of \$1,500 and \$418, respectively. The Bureau should implement policies and procedures to ensure receipts are posted to the correct line item.

Cash Disbursements

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 Rossford

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.

The Bureau's agreement dated January 1, 2012 between the Bureau and the City of Rossford permits the Bureau to spend lodging taxes only for the benefit of the City, its citizens, and the business community thereof, by promoting and publicizing the City of Rossford and surrounding areas, in order to generate and develop the patronage and the business of tourism and conventions by attracting cultural, educational, religious, professional, and sports organizations into the City.

We selected ten disbursements of lodging taxes from the Transaction Detail by Account Report for the year ended December 31, 2019 and ten disbursements from December 31, 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.

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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 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 "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber
Auditor of State

Columbus, Ohio

October 16, 2020

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OHIO AUDITOR OF STATE KEITH FABER



ROSSFORD CONVENTION AND VISITORS BUREAU

WOOD 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 11/5/2020

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