

***TRUMBULL COUNTY TOURISM BUREAU, INC.***

***TRUMBULL COUNTY, OHIO***

**AGREED UPON PROCEDURES**

**For the Year Ended December 31, 2019**







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Columbus, Ohio 43215  
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(800) 282-0370

Board of Trustees  
Trumbull County Tourism Bureau, Inc.  
321 Mahoning Ave NW  
Warren, Ohio 44483

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Trumbull County Tourism Bureau, Inc., prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2019 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 Trumbull County Tourism Bureau, Inc. 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

May 27, 2020



**TRUMBULL COUNTY TOURISM BUREAU, INC.  
TRUMBULL COUNTY  
Agreed Upon Procedures  
For the Year Ended December 31, 2019**

**TABLE OF CONTENTS**

<b><u>Title</u></b>	<b><u>Page</u></b>
Independent Accountants' Report on Applying Agreed-Upon Procedures	1

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

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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Trumbull County Tourism Bureau, Inc.  
Trumbull County  
321 Mahoning Ave NW  
Warren, Ohio 44483

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Trumbull County Tourism Bureau, Inc. (the Bureau) and the Auditor of State on the receipts, disbursements and balances recorded in the Bureaus cash basis accounting records for the year ended December 31, 2019 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 year ended December 31, 2019 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 and Investments**

1. We recalculated the December 31, 2019 bank reconciliation. We found no exceptions.
2. We agreed the January 1, 2019 beginning fund balances recorded in the Statement of Financial Position Report to the December 31, 2018 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 fund cash balances reported in the Statement of Financial Position Report. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balances with the Bureau's financial institution. We found that one of the balances was recorded at \$33,369 but it was confirmed at \$33,452.47. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation and we noted that one balance was recorded at \$33,369 but it was confirmed at \$33,452.47. This was caused by 2 months of unrecorded interest and the fiscal officer will adjust their system accordingly.
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.
6. We inspected investments held at December 31, 2019 to determine that they were of a type authorized by the CVB. We found no exceptions

### Cash Receipts

1. We confirmed with Trumbull County the lodging taxes it paid to the Bureau during the year ending December 31, 2019. Trumbull County confirmed the following amount:

Year Ended	Amount
December 31, 2019	\$362,133.48

2. We compared the amount from step 1 to the amount recorded as lodging tax receipts on the Bureau's Deposit Detail 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 Articles of Incorporation
- b. The Bureau's 170(C)(1) Tax Exemption
- c. 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 Check Register Detail Report for the year ended December 31, 2019 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 year ended December 31, 2019, 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.



Trumbull County Tourism Bureau, Inc.  
Trumbull County  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
Page 3

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 year ended December 31, 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

*Charles Harris*

**CHARLES E. HARRIS & ASSOCIATES, INC.**

May 11, 2020

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# OHIO AUDITOR OF STATE KEITH FABER



**TRUMBULL COUNTY TOURISM BUREAU INC**

**TRUMBULL 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 11, 2020**