



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Guernsey County Convention Facilities Authority
Guernsey County
1131 Steubenville Ave.
Cambridge, Ohio 43725

We have performed the procedures enumerated below on the Guernsey County Convention Facilities Authority's, Guernsey County, Ohio (the Authority), receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Authority. The Authority is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Authority.

The Board of Directors and the management of the Authority have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Authority's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2020 and 2019, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. Guernsey County is custodian for the Authority's deposits and investments, and therefore the County's deposit and investment pool holds the Authority's assets. We compared the Authority's fund balances reported on its December 31, 2020 financial statements to the balances reported in Guernsey County's accounting records. The amounts agreed.
2. We agreed the January 1, 2019 beginning fund balances recorded in the financial statements to the December 31, 2018 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, 2020 beginning fund balances recorded in the financial statements to the December 31, 2019 balances in the Guernsey County's Transaction History Report. We found no exceptions.

Lodging Excise Tax Receipts

1. We haphazardly selected one Monthly Lodging Excise Tax return bed tax receipt for each of the area hotels/motels during 2020 and one from 2019. For each receipt selected:
 - a. We compared the payment amount recorded on the tax return to the amount recorded on the Transaction History Report. The amounts agreed. We found no exceptions.
 - b. We recomputed lodging tax due based on the approved rate. We found no exceptions.
 - c. We inspected the Transaction History Report to determine that these receipts were allocated to the proper fund. We found no exceptions.
 - d. We inspected the Transaction History Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
 - e. We compared the receipt total from procedure a. to the amount recorded as lodging excise tax receipts in the Transaction History Report for that date. The amounts agreed. We found no exceptions.
2. We inspected the Transaction History Report to determine whether it included twelve bed tax receipts for each hotel/motel. We noted four hotels/motels in 2020 and three in 2019 that did not include tax receipts for each of the twelve months. After being contacted by the County due to lack of filings, these hotels prepared a separate return and combined the missing month with another month and submitted to the County with payment.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2018.
2. We inquired of management, and inspected the Transaction Detail Account Report for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. There were no new debt issuances, nor any debt payment activity during 2020 or 2019.

Non-Payroll Cash Disbursements

1. From the Transaction History Report, we re-footed checks recorded as Lodging Tax disbursements for 2020. We found no exceptions.
2. We selected all 12 disbursements from the Transaction History Report for the year ended December 31, 2020 and 12 from the year ended 2019 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Transaction History Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Sunshine Law Compliance

1. We inquired with Authority management and determined that the Authority did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We inquired with Authority management and determined:
 - a. The Authority did not have any completed public records requests during the engagement period.

Sunshine Law Compliance (Continued)

- b. The Authority did not have any denied public records requests during the engagement period.
 - c. The Authority did not have any public records requests with redactions during the engagement period.
3. We inquired with Authority management and determined that the Authority did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with Authority management and determined that the Authority did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with Authority management and determined that the Authority did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with Authority management and determined that the Authority did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Authority as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Authority management and determined that the Authority did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Authority management and determined that the Authority did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We did not inspect the public notices for public meetings held during the engagement period because there were no public meetings held for the entity during the audit period.
10. We did not inspect the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C), as there were no meetings held for the entity during the audit period.
11. We did not inspect the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) as there were no meetings held during the audit period.

Other Compliance

Ohio Rev. Code § 117.38 requires authorities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Authority filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2020 and 2019 in the Hinkle system. Financial information was filed on February 26, 2021 for 2019 which was not within the allotted timeframe. There was no exception for the 2020 filing.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on the Authority's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

November 24, 2021

OHIO AUDITOR OF STATE KEITH FABER



GUERNSEY COUNTY CONVENTION FACILITIES AUTHORITY

GUERNSEY 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 12/14/2021

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This report is a matter of public record and is available online at
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