



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Van Wert County Convention and Visitors Bureau
Van Wert County
145 E. Main Street
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Van Wert County Convention and Visitors Bureau, Van Wert County, (the Bureau) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 accounting issue to report.

Current Year Observation

Invoices and other supporting documentation was not maintained by the Bureau for any receipts or disbursements made/received during the time period of January 2020 through August 2021. Supporting documentation was maintained for the remainder of the audit period. Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and expenditures that are not for a proper public purpose. The Bureau should implement policies and procedures to ensure detailed supporting documentation is maintained for each disbursement and receipt.

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

Keith Faber
Auditor of State
Columbus, Ohio

September 2, 2022

OHIO AUDITOR OF STATE KEITH FABER



VAN WERT COUNTY CONVENTION AND VISITORS BUREAU

VAN WERT 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 9/20/2022

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