



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Carroll County Convention and Visitors Bureau
Carroll County
P.O. Box 505
Carrollton, Ohio 44615

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Carroll County Convention and Visitors Bureau, Carroll County, (the Bureau) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 accounting issues to report.

Current Year Observations

1. There was a \$142.87 variance between the amount reflected as the General Ledger amount (book balance) on the bank reconciliation and the actual General Ledger amount. This was due to the Bureau not reflecting a deposit of this amount as a reconciling item on the reconciliation which had been posted by the bank but not recorded within the General Ledger as of December 31, 2022.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2020 and 2019 noted the Bureau did not have a credit card policy in place and did not have the statements and supporting receipts for credit card purchases. The Bureau maintained the credit card statements and supporting receipts during 2022 and 2021, however, there is still no credit card policy in place.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 25, 2023

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CARROLL COUNTY CONVENTION AND VISITORS BUREAU

CARROLL 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 6/20/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov