



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Zanesville-Muskingum County Convention and Visitors Bureau
Muskingum County
205 N. 5th Street
Zanesville, Ohio 43701

We have performed the procedures enumerated below on the Zanesville-Muskingum County Convention and Visitor Bureau's, Muskingum County, Ohio (the Bureau), receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 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, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau.

The Board of Trustees and the management of the Bureau have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing 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, 2023 and 2022, 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

1. We recalculated the December 31, 2023 and December 31, 2022 bank reconciliation. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balances recorded in the Statement of Financial Position to the December 31, 2021 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2023 beginning fund balances recorded in the Statement of Financial Position to the December 31, 2022 balances in the Statement of Financial Position. We found no exceptions.

Cash (Continued)

3. We agreed the 2023 and 2022 bank reconciliation as of December 31, 2023 and 2022 to the total cash balances reported in the Statement of Financial Position. The 2023 amounts agreed. We noted a variance between the bank reconciliation and the Statement of Financial Position in the amount of \$650 at December 31, 2022. This was due to a check that was mistakenly written in December 2022 and subsequently voided in March 2023.
4. We confirmed the December 31, 2023 bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023 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 and determined the debits were dated prior to December 31. We found no exceptions.

Cash Receipts

1. We summarized lodging taxes the Muskingum County GL Activity Report reported as payments to the Bureau during the years ending December 31, 2023 and 2022. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2023	\$413,463
December 31, 2022	\$431,081

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Account QuickReport. 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 501(c)(6) Tax Exemption
- c. Agreement between Muskingum County and the Bureau
- d. The Bureau's policies
- e. Ohio Rev. Code § 5739.092
- f. Auditor of State Bulletin 2023-005.

The Bureau's tax exemption prohibits it from disbursements supporting a candidate's election.

The agreement dated June 17, 1993 between the Bureau and Muskingum County Commissioners permits the Bureau to spend lodging taxes exclusively for the promotion and development as mandated by Ohio Rev. Code 5739.09.

Ohio Rev. Code § 5739.092 restricts the Bureau to spending lodging tax "specifically for promotion, advertising, and marketing of the region in which the county is located."

Cash Disbursements (Continued)

Auditor of State Bulletin 2003-005 concludes that disbursement of public funds (e.g. lodging taxes) for alcohol are generally improper. However, Auditor of State Bulletin 2014-003 explains when sales of alcohol at public events are permissible.

2. We selected 10 disbursements of lodging taxes from the Transaction Detail by Account Report for the year ended December 31, 2023 and 10 disbursements from 2022 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 of the restrictions listed above.

We were engaged by the Bureau 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 of the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2023 and 2022, 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.

We are required to be independent of the Bureau 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

August 22, 2024

OHIO AUDITOR OF STATE KEITH FABER



ZANESVILLE-MUSKINGUM COUNTY CONVENTION AND VISITORS BUREAU

MUSKINGUM 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 9/3/2024

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