

**REYNOLDSBURG VISITORS & COMMUNITY ACTIVITIES BUREAU
FRANKLIN COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

**Wolfe, Wilson, & Phillips, Inc.
37 South Seventh Street
Zanesville, Ohio 43701**

WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Reynoldsburg Visitors & Community Activities Bureau
Franklin County
1792 Graham Road
Reynoldsburg, Ohio 43068

We have performed the procedures enumerated below, with which the Board of Directors and the management of Reynoldsburg Visitors & Community Activities Bureau, Franklin County, Ohio (the Bureau) and the Auditor of State agreed, solely to assist the Board in evaluating whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2009 and 2008. The Bureau is responsible for disbursing lodging taxes for allowable purposes. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants' and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the Bureau. 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.

Cash Receipts

1. We summarized lodging taxes the City of Reynoldsburg reported as payments to the Bureau during the years ending December 31, 2009 and December 31, 2008. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2009	\$ 75,000
December 31, 2008	\$ 75,000

2. We compared the amounts in step 1. to amounts recorded as lodging tax receipts on the Bureau's cash receipts journal. The amounts agreed.

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:

Sources of Restrictions

- a. The Bureau's Articles of Incorporation
- b. The Bureau's 501(C)(6) Tax Exemption
- c. Ohio Revised Code Section 5739.09(A)(2).
- d. The agreement with the City of Reynoldsburg

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

Ohio Revised 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.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2009 and 2008 in addition to all disbursements exceeding \$2,100, 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.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2009 and 2008, the objective of which would have been to opine on lodging tax receipts and disbursements.. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of those charged with governance and the Auditor of State and is not intended to be, and should not be used by anyone other than these specified parties.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 29, 2010



Mary Taylor, CPA
Auditor of State

REYNOLDSBURG VISITORS AND COMMUNITY ACTIVITIES BUREAU

FRANKLIN 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
AUGUST 24, 2010**