

Mansfield-Richland County Convention and Visitors Bureau
Agreed-Upon Procedures Over Lodging Tax Receipts and Related Disbursements
For the Years Ended December 31, 2008 and 2007



Balestra, Harr & Scherer, CPAs, Inc.

528 South West St, P.O. Box 687, Piketon, Ohio 45661 Phone: (740) 289-4131 Fax: (740) 289-3639



Mary Taylor, CPA
Auditor of State

Members of the Board
Mansfield-Richland County Convention and Visitors Bureau
124 North Main Street
Mansfield, Ohio 44902

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* for the Mansfield-Richland County Convention and Visitors Bureau, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the period January 1, 2007 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not perform the procedures enumerated in the report and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Mansfield-Richland County Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 14, 2009

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Independent Accountants' Report on Applying Agreed-Upon Procedures

July 30, 2009

Members of the Board
Mansfield-Richland County Convention and Visitors Bureau
124 North Main Street
Mansfield, Ohio 44902

We have performed the procedures enumerated below, to which the management of the Mansfield-Richland County Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Mansfield and Richland County, Ohio, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2008 and 2007. The Bureau is responsible for disbursing lodging taxes for allowable purposes. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. 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 confirmed with the City of Mansfield and Richland County, Ohio the lodging taxes paid to the Bureau during the years ending December 31, 2008 and 2007. The City and the County confirmed the following amounts:

Year Ended	Amount
City of Mansfield	
December 31, 2008	\$92,758
December 31, 2007	85,199
Richland County, Ohio	
December 31, 2008	\$425,087
December 31, 2007	424,707

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts in the Bureau's general ledger. 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:

Sources of Restriction:

- The Bureau's Articles of Incorporation
- The Bureau's 501(c)(6) Tax Exemption
- City of Mansfield's Resolution dated December 20, 2005
- Richland County, Ohio's Resolution dated June 16, 1987
- Ohio Revised Code Section 5739.09(A)(2)

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.

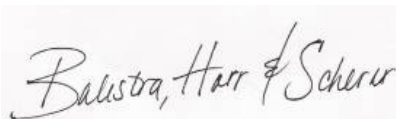
The resolution passed by the City of Mansfield permits the Bureau to spend lodging taxes for the promotion of tourism for the City.

The resolution passed by Richland County, Ohio permits the Bureau to spend lodging taxes for development and promotion of festivals in the County and that \$1,500 or so be set aside from additional funds for the bike trail under construction within the County.

2. We selected all non-payroll-related disbursements exceeding \$1,500 and all payroll-related disbursements of lodging taxes from the years ended December 31, 2008 and 2007 and compared the purpose for these disbursements as documented on vendor invoices or other supporting documentation to the source 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 not engaged to, and did not examine, the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2008 and 2007, 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 we would have reported to you.

This report is intended solely for the information and use of the Bureau and is not intended to be, and should not be, used by anyone else.



Balestra, Harr, & Scherer Consulting, LLC

July 30, 2009



Mary Taylor, CPA
Auditor of State

MANSFIELD-RICHLAND COUNTY CONVENTION AND VISITORS BUREAU

RICHLAND 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
SEPTEMBER 24, 2009**