

CLERMONT COUNTY OHIO CONVENTION & VISITORS BUREAU
CLERMONT COUNTY

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

CLERMONT COUNTY OHIO CONVENTION & VISITORS BUREAU
CLERMONT COUNTY
DECEMBER 31, 2009 AND 2008

TABLE OF CONTENTS

	<u>PAGE</u>
I. Table of Contents	1
II. Independent Accountant's Report on Applying Agreed-Upon Procedures.....	2 - 3



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Clermont County Ohio Convention & Visitors Bureau
Batavia, Ohio

We have performed the procedures enumerated below, to which the management of the Clermont County Ohio Convention & Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Clermont County, and to help evaluate 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. 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 summarized lodging taxes Clermont County Auditor confirmed as payments to the Bureau during the years ending December 31, 2009 and 2008. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2009	\$ 459,512.07
December 31, 2008	\$ 540,033.41

2. We compared the amounts from step 1. to amounts recorded as lodging tax receipts on the Bureau's Deposit Detail. 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 Code of Regulations
- b. The Bureau's 501(c)(6) Tax Exemption
- c. Ohio Rev. Code Section 5739.09(A)(2)

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

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

Ohio Rev. 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 2003-05 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper

2. We selected all disbursements of lodging taxes that exceeded \$900 from the years ended December 31, 2009 and 2008 in addition to randomly choosing ten disbursements under \$500, 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 tested a total of 67 disbursements from the fiscal year ending December 31, 2009 and a total of 73 disbursements from the fiscal year ending December 31, 2008.

We found no instances where the purpose described on the invoice or other supporting documentation described a violation of the restrictions listed above.

Internal Controls

1. We tested the internal controls for cash disbursements described in the Bureau's "Accounting Practices and Procedures" document. We randomly selected bank statements and reconciliations and looked for the executive directors' initials to show that they were reviewed. We also looked for proper approval and authorizations for disbursements that were selected in *Cash Disbursements step 2.* above.

We found no instances where the Bureau's "Accounting Practices and Procedures" for cash disbursements were not being followed."

2. We confirmed balances of all cash accounts as of December 31, 2009. We found no instance where ending cash did not agree to third party confirmations.

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 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.

Kamphaus, Henning and Hood
Certified Public Accountants, Inc

Kamphaus, Henning + Hood CPA

June 2, 2010



Mary Taylor, CPA
Auditor of State

CLERMONT COUNTY CONVENTION & VISITOR'S BUREAU

CLERMONT 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
JULY 8, 2010**