



**DEFIANCE DEVELOPMENT AND VISITORS BUREAU  
DEFIANCE COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009**



**Mary Taylor, CPA**  
Auditor of State



DEFIANCE DEVELOPMENT AND VISITORS BUREAU  
DEFIANCE COUNTY

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Defiance Development and Visitors Bureau  
Defiance County  
325 Clinton Street  
Defiance, Ohio 43512

We have performed the procedures enumerated below, to which the management of Defiance Development and Tourism Bureau, Defiance County (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all revenues it received from The City of Defiance, and to help evaluate whether the Bureau disbursed these revenues 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 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 confirmed with The City of Defiance the lodging taxes it paid to the Bureau during the years ending December 31, 2009 and 2008. The City of Defiance confirmed the following amounts:

Year Ended	Amount
December 31, 2009	\$87,615
December 31, 2008	\$80,672

2. We compared the amounts from above amounts from step 1. To amounts recorded as lodging tax receipts on the Bureau's Deposit Detail Report. We found no exceptions.
3. We confirmed other amounts paid from the City of Defiance to the Bureau during 2008 with the City. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. 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. Defiance and Development and Visitors Bureau, Inc. Resolution June 8, 2007

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

Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

2. We selected the 25 largest disbursements of lodging taxes from the years ended December 31, 2009 and 2008 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 receipts and disbursements for the years ended December 31, 2009 and 2008, the objective of which would have been to opine on the 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.



**Mary Taylor, CPA**  
Auditor of State

September 22, 2010



**Mary Taylor, CPA**  
Auditor of State

**DEFIANCE DEVELOPMENT AND VISITORS BUREAU**

**DEFIANCE 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  
OCTOBER 12, 2010**