

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**REPORT ON AUDITS OF
FINANCIAL STATEMENTS**

DECEMBER 31, 2009 AND 2008



Mary Taylor, CPA
Auditor of State

Board of Directors
Tuscarawas County Convention and Visitors Bureau
124 East High Avenue
New Philadelphia, Ohio 44663

We have reviewed the *Independent Auditors' Report* of the Tuscarawas County Convention and Visitors Bureau, Tuscarawas County, prepared by Willoughby & Company, Inc., for the audit period January 1, 2009 through December 31, 2009. 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 audit the accompanying financial statements and, accordingly, we are unable to express, 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 Tuscarawas County Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 16, 2010

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**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU
NEW PHILADELPHIA, OHIO**

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WILLOUGHBY & COMPANY, INC.

Certified Public Accountants

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663
Phone (330) 602-1322 • Fax (330) 602-2610

May 11, 2010

Board of Directors
Tuscarawas County Convention and Visitors Bureau
New Philadelphia, Ohio

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of Tuscarawas County Convention and Visitors Bureau (a nonprofit organization) as of December 31, 2009 and 2008, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tuscarawas County Convention and Visitors Bureau as of December 31, 2009 and 2008, and the changes in net assets, and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 11, 2010, on our consideration of the Tuscarawas County Convention and Visitors Bureau's internal control structure over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Willoughby + Company, Inc.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31,**

ASSETS

	<u>2009</u>	<u>2008</u>
CURRENT ASSETS:		
Cash	\$ 74,164	\$ 51,548
Cash - reserve	9,980	7,988
Certificate of deposits	15,484	15,394
Accounts receivable	16,721	17,953
Prepaid expenses	<u>19,210</u>	<u>8,945</u>
Total current assets	135,559	101,828
PROPERTY AND EQUIPMENT:		
Building and improvements	470,971	470,971
Construction loan interest	7,026	7,026
Leasehold improvements	0	7,749
Transportation equipment	13,532	13,532
Video and display equipment	12,303	19,202
Office equipment	51,541	51,541
Computer equipment	<u>13,711</u>	<u>11,497</u>
	569,084	581,518
Less: accumulated depreciation	<u>143,810</u>	<u>128,759</u>
Net property and equipment	425,274	452,759
OTHER ASSETS:		
Workers' compensation deposit	<u>208</u>	<u>208</u>
Total other assets	208	208
Total assets	<u>\$ 561,041</u>	<u>\$ 554,795</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31,**

LIABILITIES AND NET ASSETS

	<u>2009</u>	<u>2008</u>
CURRENT LIABILITIES:		
Accounts payable - trade	\$ 897	\$ 3,998
Notes payable, current portion	11,986	11,845
Accrued liabilities:		
Accrued payroll taxes	4,052	4,969
Accrued sales tax	220	1
Deferred revenue	<u>9,523</u>	<u>0</u>
Total current liabilities	26,678	20,813
LONG-TERM LIABILITIES:		
Notes payable, net of current portion	<u>380,492</u>	<u>392,497</u>
Total long-term liabilities	380,492	392,497
Total liabilities	407,170	413,310
NET ASSETS:		
Unrestricted	143,891	133,497
Temporarily restricted	<u>9,980</u>	<u>7,988</u>
Total net assets	153,871	141,485
Total liabilities and net assets	<u>\$ 561,041</u>	<u>\$ 554,795</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT:			
Hotel and motel excise tax	\$ 307,059	\$ 0	\$ 307,059
Grants and donations	19,000	0	19,000
Reimbursements	1,870	0	1,870
Admissions - Fort Laurens	5,694	0	5,694
Gift shop	4,424	0	4,424
Tourist Information Center donations	202	0	202
Publication/Visitors' guide income	6,920	0	6,920
FAM Tour Income	58	0	58
Group tour planner	250	0	250
Profile books	450	0	450
Interest income	105	30	135
Rental income	5,280	0	5,280
Co-op advertising income	1,846	0	1,846
Miscellaneous	<u>1,250</u>	<u>0</u>	<u>1,250</u>
Total support and revenue	354,408	30	354,438
EXPENSES:			
Program expenses	266,816	0	266,816
Administrative expenses	<u>75,236</u>	<u>0</u>	<u>75,236</u>
Total expenses	<u>342,052</u>	<u>0</u>	<u>342,052</u>
Changes in net assets	12,356	30	12,386
NET ASSETS, beginning of year	<u>133,497</u>	<u>7,988</u>	<u>141,485</u>
	145,853	8,018	153,871
Transfers	<u>(1,962)</u>	<u>1,962</u>	<u>0</u>
NET ASSETS, end of year	<u>\$ 143,891</u>	<u>\$ 9,980</u>	<u>\$ 153,871</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT:			
Hotel and motel excise tax	\$ 349,001	\$ 0	\$ 349,001
Grants and donations	0	0	0
Reimbursements	1,382	0	1,382
Admissions - Fort Laurens	0	0	0
Gift Shop	0	0	0
Tourist Information Center donations	5,286	0	5,286
Publications/Visitors' guide income	3,648	0	3,648
FAM Tour Income	401	0	401
Group tour planner	13,826	0	13,826
Profile books	0	0	0
Interest income	504	0	504
Rental income	4,750	0	4,750
Co-op advertising income	0	0	0
Miscellaneous	<u>818</u>	<u>0</u>	<u>818</u>
Total support and revenue	379,616	0	379,616
EXPENSES:			
Program expenses	302,713	0	302,713
Administrative expenses	<u>82,685</u>	<u>0</u>	<u>82,685</u>
Total expenses	<u>385,398</u>	<u>0</u>	<u>385,398</u>
Changes in net assets	(5,782)	0	(5,782)
NET ASSETS, beginning of year	<u>141,943</u>	<u>5,324</u>	<u>147,267</u>
	136,161	5,324	141,485
Transfers	<u>(2,664)</u>	<u>2,664</u>	<u>0</u>
NET ASSETS, end of year	<u>\$ 133,497</u>	<u>\$ 7,988</u>	<u>\$ 141,485</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Program Expenses</u>	<u>Administrative Expenses</u>	<u>Total</u>
Salaries	\$ 120,063	\$ 30,016	\$ 150,079
Payroll taxes	10,058	2,514	12,572
Employee benefits	11,871	2,968	14,839
Pension expense	1,871	468	2,339
Casual labor	1,454	364	1,818
Advertising	12,071	5,173	17,244
Travel show and tours	11,763	0	11,763
Visitors' guide expense	860	0	860
Group Tour planner	6,459	0	6,459
Conferences and meetings	12,460	0	12,460
Dues and memberships	1,086	0	1,086
Public relations	783	522	1,305
Postage	4,270	474	4,744
Copying and printing	6,374	1,594	7,968
Office supplies	1,837	4,285	6,122
Vehicle expenses	5,518	613	6,131
Co-op advertising	474	0	474
Merchandise purchases	4,506	0	4,506
Tourist Information Center supplies	288	0	288
Continuing education	812	237	1,049
Telephone	4,399	1,100	5,499
Legal and accounting	1,583	6,333	7,916
Insurance	2,153	923	3,076
Repairs & maintenance	2,025	868	2,893
Interest	11,866	5,085	16,951
Taxes - real estate	421	180	601
Grants and aid	0	0	0
Utilities	6,439	2,760	9,199
Computer expenses	1,023	438	1,461
Loss on disposal of assets	4,133	0	4,133
Miscellaneous	0	651	651
	<hr/>	<hr/>	<hr/>
Total expenses before depreciation	248,920	67,566	316,486
	<hr/>	<hr/>	<hr/>
Depreciation	17,896	7,670	25,566
	<hr/>	<hr/>	<hr/>
Total expenses	<u>\$ 266,816</u>	<u>\$ 75,236</u>	<u>\$ 342,052</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Program Expenses</u>	<u>Administrative Expenses</u>	<u>Total</u>
Salaries	\$ 130,532	\$ 32,633	\$ 163,165
Payroll taxes	11,247	2,812	14,059
Employee benefits	13,627	3,407	17,034
Pension expense	2,695	674	3,369
Casual labor	0	0	0
Advertising	24,487	10,495	34,982
Travel show and tours	11,586	0	11,586
Visitors' guide expense	1,041	0	1,041
Group Tour planner	11,343	0	11,343
Conferences and meetings	10,919	0	10,919
Dues and memberships	4,551	0	4,551
Postage	5,663	629	6,292
Copying and printing	6,695	1,674	8,369
Office supplies	1,139	2,659	3,798
Vehicle expenses	6,080	676	6,756
Co-op advertising	7,674	0	7,674
Merchandise purchases	0	0	0
Tourist Information Center supplies	3,385	0	3,385
Continuing education	856	250	1,106
Telephone	3,690	923	4,613
Legal and accounting	1,740	6,961	8,701
Insurance	2,036	872	2,908
Repairs & maintenance	6,440	2,316	8,756
Interest	12,190	5,224	17,414
Taxes - real estate	404	173	577
Grants and aid	250	0	250
Utilities	3,963	1,699	5,662
Computer expenses	987	423	1,410
Loss on disposal of assets	0	0	0
Miscellaneous	0	688	688
	<hr/>	<hr/>	<hr/>
Total expenses before depreciation	285,220	75,188	360,408
	<hr/>	<hr/>	<hr/>
Depreciation	17,493	7,497	24,990
	<hr/>	<hr/>	<hr/>
Total expenses	<u>\$ 302,713</u>	<u>\$ 82,685</u>	<u>\$ 385,398</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31,**

	<u>2009</u>	<u>2008</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from service recipients	\$ 349,835	\$ 368,762
Other operating cash receipts	5,835	10,854
Cash paid to employees and suppliers	(300,078)	(349,892)
Interest paid	<u>(16,951)</u>	<u>(17,414)</u>
Net cash provided by operating activities	<u>38,641</u>	<u>12,310</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(2,214)	(14,942)
Cash amounts deposited and reserved for loan requirements	(1,962)	(2,664)
Proceed from certificate of deposits	0	15,000
Purchase of certificate of deposit	(90)	(15,394)
Interest income on accounts	<u>105</u>	<u>504</u>
Net cash used by investing activities	<u>(4,161)</u>	<u>(17,496)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from note payable	0	12,706
Principal payments on note payable	<u>(11,864)</u>	<u>(9,678)</u>
Net cash provided (used) by investing activities	<u>(11,864)</u>	<u>3,028</u>
Increase (decrease) in cash	22,616	(2,158)
CASH, beginning of year	<u>51,548</u>	<u>53,706</u>
CASH, end of year	<u>\$ 74,164</u>	<u>\$ 51,548</u>
 RECONCILIATION OF CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Changes in net assets	\$ 12,386	\$ (5,782)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	25,566	24,990
Loss on sale/disposal of asset	4,133	0
Interest income on accounts	(135)	(504)
(Increase) decrease in operating assets:		
Accounts receivable	1,232	80
Prepaid expenses	(10,265)	(5,672)
Increase (decrease) in operating liabilities:		
Accounts payable	(3,101)	(1,015)
Accrued expenses	(698)	213
Deferred revenue	<u>9,523</u>	<u>0</u>
Net cash provided by operating activities	<u>\$ 38,641</u>	<u>\$ 12,310</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS

Tuscarawas County Convention and Visitors Bureau (the Organization) is a non-profit entity organized under the laws of the State of Ohio for the purpose of the promotion of Tuscarawas county, Ohio as a convention and tourist location.

METHOD OF ACCOUNTING

The Organization prepares its financial statements on the accrual basis of accounting.

FINANCIAL STATEMENT PRESENTATION

The Organization has adopted Financial Accounting Standard Bard ASC 958-210-50-3 (formerly Statement of Financial Accounting Standards (SFAS) No. 117 "Financial Statements of Not-for-Profit Organizations"). Under this standard, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. As permitted by this statement, the Organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. At December 31, 2009 and 2008, the Organization had unrestricted and temporarily restricted assets.

ACCOUNTS RECEIVABLE

The Organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2009 and 2008. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

PROPERTY AND EQUIPMENT

Property and equipment are carried at cost. Depreciation is provided over the estimated useful lives of the related assets. Maintenance and repairs are charged to operations when incurred. Renewals and betterments of a nature considered to materially extend the useful lives of the assets are capitalized. When assets are retired or otherwise disposed of, the assets and related allowances for depreciation are eliminated from the accounts, and any resulting gain or loss is reflected in income. Depreciation for financial reporting purposes is based on the following policies:

<u>DESCRIPTION</u>	<u>USEFUL LIVES</u>	<u>METHOD</u>
Building and improvements	15 - 39 years	Straight line
Construction loan interest	30 years	Straight line
Leasehold improvements	15 years	Straight line
Transportation equipment	5 years	Straight line
Video and display equipment	5 years	Straight line
Office equipment	5 - 10 years	Straight line
Computer equipment	5 years	Straight line

DONATIONS

All donations received are considered to be available for unrestricted use unless specifically restricted by donor.

TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

TAX STATUS

As a non-profit organization under Section 501(c)(6) of the Internal Revenue Code, the Organization is exempt from Federal and Ohio income taxes. Therefore, no provision has been made for Federal or Ohio income taxes in the accompanying financial statements.

STATEMENTS OF CASH FLOWS

For the purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents. The Organization paid interest of \$16,951 and \$17,414 for the years ended December 31, 2009 and 2008, respectively.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

ADVERTISING COSTS

The Organization expenses the production costs of advertising the first time the advertising takes place.

DATE OF MANAGEMENT'S REVIEW

Subsequent events have been evaluated through May 11, 2010, which is the date the financial statements were available to be issued.

NOTE 2: DEPOSITS WITH BALANCE SHEET RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of principally of temporary cash investments. The Organization places its temporary cash instruments with various local financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC). As of December 31, 2009 and 2008, the Organization had insured cash balances covered by the FDIC.

NOTE 3: COMPENSATED ABSENCES

Employees of the Organization are entitled to vacation and sick days, depending on job classification, length of service, and other factors. No amounts have been booked on the statements of financial position as a liability for December 31, 2009 and 2008.

NOTE 4: CONCENTRATION OF CREDIT RISK

The accounts receivable balance of the Organization consists of balances due from clients operating primarily in East Central Ohio.

The Organization receives a majority of its funding from a hotel and motel excise tax in Tuscarawas County located in East Central Ohio.

NOTE 5: OPERATING LEASE

During 2008, the Organization had a leased a vehicle for use in its operations. The lease expense for 2008 was \$2,101. The lease expired July 2008.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6: PENSION PLAN

The Organization sponsors a Simple Retirement program for all eligible employees. The Organization matches employee deferrals up to 3% of employee earnings. The Organization incurred matching contributions of \$2,339 and \$3,369 for the years ended December 31, 2009 and 2008, respectively.

NOTE 7: CASH - RESERVE

Per requirements of the USDA loan previously taken out (see Note 10), the Organization must set aside monies, over time, that will equal one years' mortgage payment (\$218 per month over 10 years). The Organization contributed \$1,962 and \$2,664 towards the required amount during 2009 and 2008. As of December 31, 2009, the Organization is up-to-date on its required contributions.

NOTE 8: BOARD DESIGNATED BUILDING FUND

It is the policy of the Board of Directors of the organization to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums to assure adequate financing of such improvements and acquisitions. As of December 31, 2009 and 2008, there were no amounts set aside for this purpose.

NOTE 9: LINE OF CREDIT

The Organization has a revolving line of credit with a local financial institution. The line is unsecured and interest is being charged at prime plus .75%. The maximum amount that can be borrowed against the line is \$15,000.

NOTE 10: NOTE PAYABLE

The Organization had the following note payable at December 31:

	<u>2009</u>	<u>2008</u>
Note payable - United States Department of Agriculture Rural Development (USDA), secured by real estate with monthly payments of \$2,155 which includes interest at 4.25%. Final payment is due December 2033.	\$ 382,969	\$ 392,336
Note payable - First Federal Community Bank, secured by vehicle with monthly payments of \$246 which includes interest at 5.90%. Final payment is due June 2013.	9,509	12,006
	392,478	404,342
Less: current portion	11,986	11,845
	\$ 380,492	\$ 392,497

Principal payments on the note payable are scheduled to be made as follows for the years ending December 31:

2010	\$	11,986
2011		12,548
2012		13,137
2013		12,480
2014		11,285
Thereafter		331,042
		\$ 392,478

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants



WILLOUGHBY & COMPANY, INC.

Certified Public Accountants

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663
Phone (330) 602-1322 • Fax (330) 602-2610

May 11, 2010

Board of Directors
Tuscarawas County CVB
New Philadelphia, Ohio

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Tuscarawas County Convention and Visitors Bureau (the Organization) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated May 11, 2010. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tuscarawas County Convention and Visitors Bureau's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

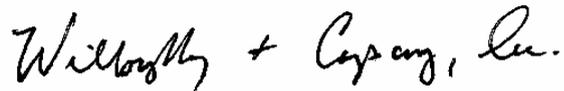
Tuscarawas County Convention and Visitors Bureau

**Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on An Audit of Financial Statements Performed
In Accordance with *Government Auditing Standards***

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and the use of management, the Board and is not intended to be and should not be used by anyone other than specified parties.



WILLOUGHBY & COMPANY, INC. - Certified Public Accountants



Mary Taylor, CPA
Auditor of State

TUSCARAWAS COUNTY CONVENTION AND VISITORS BUREAU

TUSCARAWAS 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 29, 2010**