

**ZANESVILLE MUSKINGUM COUNTY  
CONVENTION AND VISITORS BUREAU  
MUSKINGUM COUNTY  
Agreed Upon Procedures Report  
For the Years Ended December 31, 2009 and 2008**

***Perry & Associates***  
Certified Public Accountants, A.C.



**ZANESVILLE MUSKINGUM COUNTY CONVENTION AND VISITORS BUREAU  
MUSKINGUM COUNTY**

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

March 31, 2010

Zanesville Muskingum County Convention and Visitors Bureau  
Muskingum County  
Zanesville, Ohio

To the Board of Directors:

We have performed the procedures enumerated below, to which the management of the **Zanesville Muskingum County Convention and Visitors Bureau** (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Muskingum 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 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 Muskingum County the lodging taxes it paid to the Bureau during the years ending December 31, 2009 and 2008. Muskingum County confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
December 31, 2009	\$263,404
December 31, 2008	\$254,329

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's QuickBooks Transaction Detail by Account Report (Cash Receipts Journal). 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

**Cash Disbursements (Continued)**

- b. The Bureau's 501 (C)(6) Tax Exemption
- c. The Agreement between the County and the CVB
- d. AOS Bulletin 2003-005
- e. Ohio Rev. Code Section 5739.09 (A)(2)

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

2. We haphazardly selected twenty disbursements of lodging taxes for the year ended December 31, 2009 and twenty for the year ended 2008 **in addition to all disbursements exceeding \$1,000**, 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 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, 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 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.

Respectfully Submitted,



**Perry and Associates**  
Certified Public Accountants, A.C.



Mary Taylor, CPA  
Auditor of State

**ZANESVILLE MUSKINGUM COUNTY CONVENTION AND VISITORS BUREAU**

**MUSKINGUM 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  
MAY 13, 2010**