

**GAHANNA CONVENTION AND VISITORS BUREAU**

**FRANKLIN COUNTY**

**JANUARY 1, 2009 TO DECEMBER 31, 2010**

**AGREED UPON PROCEDURES**





# Julian & Grube, Inc.

*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

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

Board of Directors  
Gahanna Convention and Visitors Bureau  
Franklin County  
Gahanna, Ohio

We have performed the procedures enumerated below, to which the management of the Gahanna Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau and the Auditor of State in evaluating whether it recorded all lodging taxes it received from the City of Gahanna, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2010 and 2009. 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 Gahanna the lodging taxes it paid to the Bureau during the years ended December 31, 2010 and 2009. The City confirmed the following amounts:

| Year Ended        | Amount    |
|-------------------|-----------|
| December 31, 2010 | \$236,301 |
| December 31, 2009 | \$239,582 |

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's custom transaction detail report. 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. Contract agreement with the City of Gahanna

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.



# Dave Yost • Auditor of State

Board of Directors  
Gahanna Convention and Visitors Bureau  
181 Granville Street, Suite 200  
Gahanna, Ohio 43230

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Gahanna Convention and Visitors Bureau, Franklin County, prepared by Julian & Grube, Inc., for the period January 1, 2010 through December 31, 2010. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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 Gahanna Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

July 28, 2011

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2010 and 2009 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 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, 2010 and 2009, 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.

A handwritten signature in cursive script that reads "Julian & Grube, Inc." with a stylized flourish at the end.

Julian & Grube, Inc  
June 27, 2011

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# Dave Yost • Auditor of State

**GAHANNA CONVENTION AND VISITORS BUREAU**

**FRANKLIN 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  
AUGUST 11, 2011**