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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Greater Springfield Convention and Visitors Bureau
Clark County
20 South Limestone, Suite 100
Springfield, Ohio 45502

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

<u>Year Ended</u>	<u>Amount</u>
December 31, 2010	\$341,445.84

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's general ledger. No exceptions noted.

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 transactions below:

Source of Restrictions

- a. The Bureau's Articles of Incorporation
- b. The Bureau's Code of Regulations
- c. The Bureau's 501(c)(6) Tax Exemption
- d. The agreement dated January 1, 2009 between the Bureau and The City of Springfield and Springfield Township.
- e. The agreement dated September 9, 2008 between the Bureau and Moorefield Township.

The Bureau's tax exemption and articles of incorporation prohibits it from disbursements supporting a candidate's election.

Cash Disbursements (Continued)

The Bureau's Code of Regulations and the agreements between the Bureau and The City of Springfield and Springfield Township (dated January 1, 2009) and Moorefield Township (dated September 9, 2008) permits the Bureau to spend lodging taxes only for the maintenance and staffing of the Bureau's operations for the purpose of destination marketing to benefit the Springfield-Clark County area and any activities that would assist in this purpose.

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 forty disbursements of lodging taxes from the year ended December 31, 2010 in addition to all other 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 one instance where the purpose described on the invoice described a violation with the restrictions listed above. Check Stub number 6692 was a credit card payment which included a receipt for Wine Works in the amount of \$80 (No detailed invoice was provided for payment to Wine Works) for which the Bureau reported that alcohol was purchased. The card was under the control of Chris Schutte, Director of Marketing and Special Events for the Bureau.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Chris Schutte, in favor of the Greater Springfield Convention and Visitors Bureau General Fund in the amount of \$80. The Finding was repaid on April 27, 2011 as evidenced by check #1317.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the year ended December 31, 2010, 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 others within the Bureau, and is not intended to be, and should not be used by anyone else.



Dave Yost
Auditor of State

May 19, 2011



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GREATER SPRINGFIELD CONVENTION AND VISITORS BUREAU

CLARK 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
JUNE 21, 2011**