

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**REPORT ON AUDITS OF
FINANCIAL STATEMENTS**

DECEMBER 31, 2010 AND 2009



Dave Yost • 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, 2010 through December 31, 2010. 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.

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

Dave Yost
Auditor of State

June 20, 2011

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

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WILLOUGHBY & COMPANY, INC.

Certified Public Accountants

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Phone (330) 602-1322 • Fax (330) 602-2610

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statements of financial position of Tuscarawas County Convention and Visitors Bureau (a nonprofit organization) as of December 31, 2010 and 2009, 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, 2010 and 2009, 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 April 19, 2011, 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. - Certified Public Accountants
April 19, 2011

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

ASSETS

	<u>2010</u>	<u>2009</u>
CURRENT ASSETS:		
Cash	\$ 157,129	\$ 74,164
Cash - reserve	13,923	9,980
Certificate of deposits	15,484	15,484
Accounts receivable	18,187	16,721
Prepaid expenses	<u>22,327</u>	<u>19,210</u>
Total current assets	227,050	135,559
 PROPERTY AND EQUIPMENT:		
Building and improvements	470,971	470,971
Construction loan interest	7,026	7,026
Transportation equipment	13,532	13,532
Video and display equipment	12,622	12,303
Office equipment	51,541	51,541
Computer equipment	<u>14,995</u>	<u>13,711</u>
	570,687	569,084
Less: accumulated depreciation	<u>168,317</u>	<u>143,810</u>
Net property and equipment	402,370	425,274
 OTHER ASSETS:		
Workers' compensation deposit	<u>208</u>	<u>208</u>
Total other assets	<u>208</u>	<u>208</u>
 Total assets	 <u>\$ 629,628</u>	 <u>\$ 561,041</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>2010</u>	<u>2009</u>
CURRENT LIABILITIES:		
Accounts payable - trade	\$ 1,828	\$ 897
Notes payable, current portion	12,548	11,986
Accrued liabilities:		
Accrued payroll taxes	3,791	4,052
Accrued sales tax	150	220
Accrued other	750	9,523
Deferred revenue	<u>80,000</u>	<u>0</u>
Total current liabilities	99,067	26,678
LONG-TERM LIABILITIES:		
Notes payable, net of current portion	<u>367,704</u>	<u>380,492</u>
Total long-term liabilities	367,704	380,492
Total liabilities	466,771	407,170
NET ASSETS:		
Unrestricted	148,934	143,891
Temporarily restricted	<u>13,923</u>	<u>9,980</u>
Total net assets	162,857	153,871
Total liabilities and net assets	<u>\$ 629,628</u>	<u>\$ 561,041</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, 2010**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT:			
Hotel and motel excise tax	\$ 314,905	\$ 0	\$ 314,905
Grants and donations	16,000	0	16,000
Reimbursements	4,819	0	4,819
Admissions - Fort Laurens	7,338	0	7,338
Gift shop	3,409	0	3,409
Tourist Information Center donations	0	0	0
Publication/Visitors' guide income	6,241	0	6,241
FAM Tour Income	0	0	0
Group tour planner	3,560	0	3,560
Profile books	750	0	750
Interest income	35	19	54
Rental income	5,215	0	5,215
Co-op advertising income	6,495	0	6,495
Miscellaneous	828	0	828
	<hr/>	<hr/>	<hr/>
Total support and revenue	369,595	19	369,614
EXPENSES:			
Program expenses	282,590	0	282,590
Administrative expenses	78,038	0	78,038
	<hr/>	<hr/>	<hr/>
Total expenses	360,628	0	360,628
Changes in net assets	8,967	19	8,986
NET ASSETS, beginning of year	<hr/> 143,891	<hr/> 9,980	<hr/> 153,871
	152,858	9,999	162,857
Transfers	<hr/> (3,924)	<hr/> 3,924	<hr/> 0
NET ASSETS, end of year	<hr/> \$ 148,934	<hr/> \$ 13,923	<hr/> \$ 162,857

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
Publications/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 FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Program Expenses</u>	<u>Administrative Expenses</u>	<u>Total</u>
Salaries	\$ 115,658	\$ 28,915	\$ 144,573
Payroll taxes	9,471	2,368	11,839
Employee benefits	10,698	2,675	13,373
Pension expense	2,779	695	3,474
Casual labor	0	0	0
Advertising	21,426	9,182	30,608
Travel show and tours	20,310	0	20,310
Visitors' guide expense	1,374	0	1,374
Group Tour planner	278	0	278
Conferences and meetings	15,742	0	15,742
Dues and memberships	9,241	0	9,241
Public relations	27	18	45
Postage	6,760	751	7,511
Copying and printing	5,265	1,316	6,581
Office supplies	1,350	3,145	4,495
Vehicle expenses	5,090	566	5,656
Co-op advertising	1,735	0	1,735
Merchandise purchases	669	0	669
Tourist Information Center supplies	0	0	0
Continuing education	933	273	1,206
Telephone	5,471	1,368	6,839
Legal and accounting	1,598	6,391	7,989
Insurance	2,254	966	3,220
Repairs & maintenance	5,027	2,155	7,182
Interest	11,612	4,977	16,589
Taxes - real estate	17	7	24
Utilities	8,467	3,629	12,096
Computer expenses	1,458	625	2,083
Loss on disposal of assets	0	0	0
Miscellaneous	0	353	353
	<hr/>	<hr/>	<hr/>
Total expenses before depreciation	264,710	70,375	335,085
	<hr/>	<hr/>	<hr/>
Depreciation	17,880	7,663	25,543
	<hr/>	<hr/>	<hr/>
Total expenses	<u>\$ 282,590</u>	<u>\$ 78,038</u>	<u>\$ 360,628</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
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
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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**

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

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from service recipients	\$ 362,972	\$ 349,835
Other operating cash receipts	5,140	5,835
Cash paid to employees and suppliers	(249,804)	(300,078)
Interest paid	<u>(16,589)</u>	<u>(16,951)</u>
Net cash provided by operating activities	<u>101,719</u>	<u>38,641</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(2,639)	(2,214)
Cash amounts deposited and reserved for loan requirements	(3,943)	(1,992)
Purchase of certificate of deposit	0	(90)
Interest income on accounts	<u>54</u>	<u>135</u>
Net cash used by investing activities	<u>(6,528)</u>	<u>(4,161)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on note payable	<u>(12,226)</u>	<u>(11,864)</u>
Net cash used by investing activities	<u>(12,226)</u>	<u>(11,864)</u>
Increase in cash	82,965	22,616
CASH, beginning of year	<u>74,164</u>	<u>51,548</u>
CASH, end of year	<u>\$ 157,129</u>	<u>\$ 74,164</u>
 RECONCILIATION OF CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Changes in net assets	\$ 8,986	\$ 12,386
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	25,543	25,566
Loss on sale/disposal of asset	0	4,133
Interest income on accounts	(54)	(135)
(Increase) decrease in operating assets:		
Accounts receivable	(1,466)	1,232
Prepaid expenses	(3,117)	(10,265)
Increase (decrease) in operating liabilities:		
Accounts payable	931	(3,101)
Accrued expenses	(331)	(698)
Accrued other	(8,773)	9,523
Deferred revenue	<u>80,000</u>	<u>0</u>
Net cash provided by operating activities	<u>\$ 101,719</u>	<u>\$ 38,641</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 Board 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, 2010 and 2009, 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, 2010 and 2009. 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 \$16,589 and \$16,951 for the years ended December 31, 2010 and 2009, 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 April 19, 2011, 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, 2010 and 2009, 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, 2010 and 2009.

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: 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 \$3,474 and \$2,339 for the years ended December 31, 2010 and 2009, respectively.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6: 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 year's mortgage payment (\$218 per month over 10 years). The Organization contributed \$3,924 and \$1,962 towards the required amount during 2010 and 2009. As of December 31, 2010, the Organization is up-to-date on its required contributions.

NOTE 7: 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, 2010 and 2009, there were no amounts set aside for this purpose.

NOTE 8: DEFERRED REVENUE

During December 2010, the Organization received an \$80,000 grant from the Ohio Environmental Protection Agency for a Community Benefit Fund Grant Agreement to install flush toilets at the Fort Laurens facility. The project will not commence until the spring of 2011. This amount is included in the current liability section on the Statements of Financial Position.

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>2010</u>	<u>2009</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.	\$ 373,196	\$ 382,969
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.	<u>7,056</u>	<u>9,509</u>
	380,252	392,478
Less: current portion	<u>12,548</u>	<u>11,986</u>
	<u>\$ 367,704</u>	<u>\$ 380,492</u>

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

2011	\$	12,548
2012		13,137
2013		12,490
2014		11,285
2015		11,774
Thereafter		<u>319,018</u>
		<u>\$ 380,252</u>

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants



WILLOUGHBY & COMPANY, INC.

Certified Public Accountants

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**INDEPENDENT ACCOUNTANTS' 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***

**Board of Directors
Tuscarawas County CVB
New Philadelphia, Ohio**

We have audited the financial statements of Tuscarawas County Convention and Visitors Bureau (the Organization) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated April 19, 2011. 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.

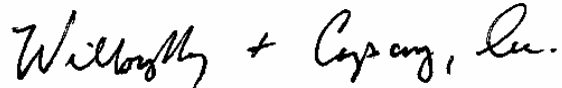
Tuscarawas County Convention and Visitors Bureau

Independent Accountants' 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
April 19, 2011



Dave Yost • Auditor of State

TUSCARAWAS 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
JUNE 30, 2011**