

Athens County Convention and Visitors Bureau
Athens County

Agreed Upon Procedures

For the Years Ended December 31, 2011 and 2010





Dave Yost • Auditor of State

Board of Directors
Athens county Convention and Visitors Bureau
667 East State Street
Athens, Ohio 45701

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Athens County Convention and Visitors Bureau, Athens County, prepared by Millhuff-Stang, CPA, Inc., for the period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted these reports 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 Athens 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

July 26, 2012

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Athens County Convention and Visitors Bureau
Athens County

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Members of the Board
Athens County Convention and Visitors Bureau
667 East State Street
Athens, Ohio 45701

We have performed the procedures enumerated below, to which the management of the Athens County 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 Athens and Athens County, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2011 and 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 summarized lodging taxes the City of Athens's check register and Athens County's hotel/motel lodging tax schedule listed as payments to the Bureau during the years ending December 31, 2011 and 2010. The total reported disbursements were as follows:

| Year Ended | Amount |
|--------------------------|----------|
| City December 31, 2011 | \$96,025 |
| City December 31, 2010 | 96,612 |
| County December 31, 2011 | 276,884 |
| County December 31, 2010 | 266,808 |

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's general ledger. 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:
 - a. The Bureau's Code of Regulations
 - b. The Bureau's 501(c)(6) Tax Exemption
 - c. The Bureau's By-Laws
 - d. The City of Athens ordinance 0-128-08
 - e. The Athens County resolution passed in regular session dated December 3, 1989
 - f. Auditor of State Bulletin 2003-005
 - g. Ohio Revised Code Section 5739.09(A)(2)

The Bureau's tax exemption prohibits it from disbursements supporting a candidate's election.

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Athens County Convention and Visitors Bureau
Independent Accountants' Report on Applying Agreed-Upon Procedures

Cash Disbursements (Continued)

Ohio Revised 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.

The City of Athens contract, extended with ordinance 0-128-08 with the Bureau, allows the Bureau to use funds to enhance the cultural development of Athens County through marketing and promotion of the area as a destination for travelers from outside of Athens County.

Athens County's resolution permits the Bureau to use funds for the furtherment and enhancement of travel and tourism within Athens County.

2. We haphazardly selected all disbursements of lodging taxes from the years ended December 31, 2011 and 2010 exceeding \$3,000 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 did note, however, that a receipt for supplies totaling \$24.53 in 2011 was not obtained prior to the payment of the Bureau's credit card monthly bills tested totaling \$10,712.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2011 and 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 is not intended to be, and should not be used by anyone else.



Natalie Millhuff-Stang, CPA
President/Owner
Millhuff-Stang, CPA, Inc.

May 18, 2012



Dave Yost • Auditor of State

ATHENS COUNTY CONVENTION AND VISITORS BUREAU

ATHENS 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 07, 2012**