

**DUBLIN CONVENTION AND VISITORS BUREAU**

**FRANKLIN COUNTY**

**JULY 1, 2010 TO JUNE 30, 2012  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Trustees  
Dublin Convention and Visitors Bureau  
9 South High Street  
Dublin, Ohio 43017

We have reviewed the Independent Accountants' Report on Applying Agreed-Upon Procedures of the Dublin Convention and Visitors Bureau, Franklin County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2010 through June 30, 2012. 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 Dublin 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

December 6, 2012

**This page intentionally left blank.**

Rockefeller Building  
614 W Superior Ave Ste1242  
Cleveland OH 44113-1306

**Charles E. Harris & Associates, Inc.**  
*Certified Public Accountants*

Phone - (216) 575-1630  
Fax - (216) 436-2411

---

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

The Board of Trustees  
Dublin Convention and Visitors Bureau  
Franklin County  
9 South High Street  
Dublin, Ohio 43017

We have performed the procedures enumerated below, to which the management of the Dublin 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 Dublin, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended June 30, 2012 and 2011. 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 Dublin the lodging taxes it paid to the Bureau during the years ending June 30, 2012 and 2011. The City of Dublin confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
June 30, 2012	\$ 588,232
June 30, 2011	\$ 536,803

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Trial Balance. 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
  - Prohibits any private member of the Bureau to benefit from its revenues.
- b. The Bureau's 501(c)(6) Tax Exemption
  - The Bureau's tax exemption prohibits it from disbursements supporting a candidate's election.

**Dublin Convention and Visitors Bureau  
Franklin County**

Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
Page 2

- c. Auditor of State Bulletin 2003-005
    - Deems disbursement of public funds, including lodging taxes, for alcohol to be improper.
  - d. City of Dublin Ordinance 133-87
    - Provides the tax will promote and publicize the City of Dublin as a desirable location for conventions, trade shows, and similar events and encourage the use of the City of Dublin's facilities.
2. We haphazardly selected forty disbursements of lodging taxes from the years ended June 30, 2012 and 2011 in addition to all disbursements exceeding \$8,900, 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 June 30, 2012 and 2011, 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.

*Charles Harris Associates*

***Charles E. Harris & Associates, Inc.***

October 15, 2012



# Dave Yost • Auditor of State

**DUBLIN 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  
DECEMBER 18, 2012**