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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Harrison Regional Chamber of Commerce
and Tourism Council
Harrison County
37840 Cadiz Dennison Road
Cadiz, Ohio 43907-9565

We have performed the procedures enumerated below, to which the management of the Harrison Regional Chamber of Commerce and Tourism Council, (the Council) agreed, solely to assist the Council in evaluating whether it recorded all lodging taxes it received from Harrison County, and to help evaluate whether the Council disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2011, 2010 and 2009. The Council 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 Council. 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 Harrison County the lodging taxes it paid to the Council during the years ending December 31, 2011, 2010 and 2009. The County confirmed the following amounts:

Year Ended	Amount
December 31, 2011	\$0
December 31, 2010	\$0
December 31, 2009	\$1,804

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Council's cash journal. We found no exceptions.

Cash Disbursements

1. We inquired of management regarding sources describing allowable purposes or restrictions related to the Council'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. Ohio Rev. Code Section 5739.09(A)(2)
- d. The Council Resolutions

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

Cash Disbursements (Continued)

Ohio Rev. Code Section 5739.09(A)(2) restricts the Council 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.

Resolution 2007-001 permits the Council to spend lodging tax for expenses such as management, office rental and secretarial services.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2011, 2010 and 2009 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.

The Council did not have the invoices or other supporting documentation for seven of the expenditures tested. The expenditures were for office supplies, postage, and rent and did not violate the restrictions listed above.

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



Dave Yost
Auditor of State

September 17, 2012



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HARRISON REGIONAL CHAMBER OF COMMERCE AND TOURISM COUNCIL

HARRISON 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
OCTOBER 16, 2012**