



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

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

Board of Directors  
Jefferson Township Holiday City Visitors Bureau  
Williams County  
13918 – B County Road M  
Holiday City, Ohio 43543-9785

We have performed the procedures enumerated below, to which the management of the Jefferson Township Holiday City Visitors Bureau, Williams County, Ohio (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Jefferson Township, Williams County, Ohio 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 confirmed with Jefferson Township, (the Township) the lodging taxes it paid to the Bureau during the years ending December 31, 2011 and 2010. The Township confirmed the following amounts:

Year Ended	Amount
December 31, 2011	\$37,512.95
December 31, 2010	\$38,450.20

2. We compared the amounts from step 1. to amounts recorded as lodging tax receipts on the Bureau's Balance Sheet. 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
- b. The Bureau's 501(c)(6) Tax Exemption
- c. Jefferson Township Resolution 01-98

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

Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

Jefferson Township 01-98 permits the Bureau to spend lodging taxes only to promote tourism in Jefferson Township, including Village of Holiday City, and in General in Williams County Ohio.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2011 and 2010 in addition to all 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 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 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 others within the Bureau and is not intended to be, and should not be used by anyone else.



**Dave Yost**  
Auditor of State

September 5, 2012



# Dave Yost • Auditor of State

**JEFFERSON TOWNSHIP HOLIDAY CITY VISITORS BUREAU**

**WILLIAMS 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  
SEPTEMBER 18, 2012**