

**STEUBENVILLE CONVENTION AND VISITORS BUREAU**

**JEFFERSON COUNTY**

**OCTOBER 1, 2010 TO FEBRUARY 29, 2012  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Directors  
Steubenville Convention and Visitors Bureau  
120 South Third Street  
Steubenville, Ohio 43952

We have reviewed the *Independent Accountants' Report on Applying Agreed -Upon Procedures* of the Steubenville Convention and Visitors Bureau, Jefferson County, prepared by Varney, Fink & Associates, Inc., for the period October 1, 2010 through February 29, 2012. 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 Steubenville 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

May 10, 2012

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

Board of Directors  
Steubenville Convention and Visitors Bureau  
Jefferson County  
Steubenville, Ohio

We have performed the procedures enumerated below, to which the management of the Steubenville 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 Steubenville, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the year ended September 31, 2011 and the five months ended February 29, 2012. 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 Steubenville the lodging taxes it paid to the Bureau during the year ending September 30, 2011 and the five months ending February 29, 2012. The City confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
September 30, 2011	\$81,772
February 29, 2012	\$37,948

2. We compared the amounts from step 1. to amounts recorded as lodging tax receipts on the Bureau's Profit and Loss Detail report. 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 By-Laws
- b. The Bureau's 501(c)(4) Tax Exemption

The Bureau's tax exemption and By-Laws prohibit it from disbursements supporting a candidate's election.

The Bureau's By-Laws permits the Bureau to spend lodging taxes only for the maintenance and staffing of the Bureau's operations for the purpose of destination marketing to benefit the City of Steubenville and Jefferson County area and any activities that would assist in this purpose.

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

2. We haphazardly selected forty disbursements of lodging taxes from the year ended September 30, 2011 and the five months ended February 29, 2012, 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.

### **Transfer of Assets**

1. We reviewed the Agreement to Transfer Assets between the Bureau and The Old Fort Steuben Project, Inc.
2. We confirmed that the Bureau transferred its remaining funds to The Old Fort Steuben Project, Inc. in accordance with the agreement in step 1. We found no exceptions.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the year ended September 30, 2011 and the five months ended February 29, 2012, 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.

*Varney, Fink & Associates*

Varney, Fink & Associates, Inc.  
Certified Public Accountants

March 16, 2012



# Dave Yost • Auditor of State

**STEUBENVILLE CONVENTION AND VISITORS BUREAU**

**JEFFERSON 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  
MAY 22, 2012**