

**CARROLL COUNTY CONVENTION AND VISITORS BUREAU  
CARROLL COUNTY**

**AGREED-UPON PROCEDURES OVER LODGING  
TAX RECEIPTS AND RELATED DISBURSEMENTS**

**FOR THE YEARS ENDED  
DECEMBER 31, 2012 AND 2011**





# Dave Yost • Auditor of State

Members of the Board  
Carroll County Convention and Visitors Bureau  
61 North Libson Street  
Carrollton, Ohio 44615

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Carroll County Convention and Visitors Bureau, Carroll County, prepared by Willoughby & Company, Inc., for the period January 1, 2011 through December 31, 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 Carroll 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 25, 2013

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# WILLOUGHBY & COMPANY, INC.

*Certified Public Accountants*

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663  
Phone (330) 602-1322 • Fax (330) 602-2610

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

June 20, 2013

**Members of the Board**

Carroll County Convention and Visitors Bureau  
Carroll County  
Carrollton, Ohio 44615

We have performed the procedures enumerated below, to which the management of the Carroll County Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Carroll County, Ohio, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 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 Carroll County, Ohio and the Village of Carrollton, Ohio the lodging taxes it paid to the Bureau during the years ending December 31, 2012 and 2011. The entities confirmed the following amounts:

| <u>Year Ended</u> | <u>Amount</u> |
|-------------------|---------------|
| December 31, 2012 | \$ 55,128     |
| December 31, 2011 | \$ 73,499     |

2. We compared the amounts from Step 1 to amounts recorded as lodging receipts in 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 Board's Resolutions
  - b. Ohio Rev. Code Section 5739.09(A)(2)

Ohio Rev. Code Section 5739.09(A)(2) restricts the Bureau of 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 resolution passed by Carroll County, Ohio and Village of Carrollton, Ohio permits the Bureau to spend lodging taxes for the promotion of tourism for the County.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2012 and 2011 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 list 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 were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended December 31, 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.

Sincerely,

*Willoughby & Company, Inc.*



# Dave Yost • Auditor of State

CARROLL COUNTY CONVENTION AND VISITORS BUREAU

CARROLL 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.

A handwritten signature in cursive script that reads "Susan Babbitt".

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 6, 2013