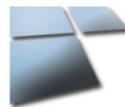


Athens County Convention and Visitors Bureau
Athens County
Agreed Upon Procedures
For the Years Ended December 31, 2015 and 2014



Millhuff-Stang

CERTIFIED PUBLIC ACCOUNTANT

Millhuff-Stang, CPA, Inc.
1428 Gallia Street / Portsmouth, Ohio 45662 / Phone: 740.876.8548
45 West Second Street, Suite D / Chillicothe, Ohio 45601 / Phone: 740.851.4978
Fax: 888.876.8549

natalie@millhuffstangcpa.com / roush@millhuffstangcpa.com
www.milhuffstangcpa.com



Dave Yost • Auditor of State

Members of the Board
Athens County Convention and Visitors Bureau
667 East State Street
Athens, Ohio 45701

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Athens County Convention and Visitors Bureau, Athens County, prepared by Millhuff-Stang, CPA, Inc., for the period January 1, 2014 through December 31, 2015. 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 Athens 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 11, 2016

This page intentionally left blank.

Athens County Convention and Visitors Bureau
Athens County
Table of Contents
For the Years Ended December 31, 2015 and 2014

<u>Title</u>	<u>Page</u>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

This page intentionally left blank.

Independent Accountants' Report on Applying Agreed-Upon Procedures

Members of the Board
Athens County Convention and Visitors Bureau
667 East State Street
Athens, Ohio 45701

We have performed the procedures enumerated below, to which the management of the Athens County 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 Athens and Athens County, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2015 and 2014. The Bureau is responsible for disbursing lodging taxes for allowable purposes. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards 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

1. We tested the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded in the General Ledger to the December 31, 2013 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the General Ledger to the December 31, 2014 balances in the General Ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 and 2014 fund cash balances reported in the General Ledger. The amounts agreed.
4. We observed the year-end bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balance to the amount appearing in the December 31, 2015 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2015 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.

Cash Receipts

1. We summarized the lodging taxes Athens County's Voucher Inquiry Report and the City of Athens' Detail Expense Transaction Report reported as payments to the Bureau during the years ending December 31, 2015 and 2014. The total reported disbursements were as follows:

<u>Source</u>	<u>Year Ended</u>	<u>Amount</u>
County	December 31, 2015	\$388,170
County	December 31, 2014	343,354
City	December 31, 2015	137,774
City	December 31, 2014	122,825

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on 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:

Source of Restrictions

- a. The Bureau's Code of Regulations
- b. The Bureau's 501(c)(6) Tax Exemption
- c. The Bureau's By-Laws
- d. The City of Athens contract
- e. The Athens County resolution passed in regular session dated December 3, 1989
- f. Auditor of State Bulletin 2003-005
- g. Ohio Revised Code Section 5739.09(A)(2)

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

Ohio Revised Code Section 5739.09(A)(2) restricts the Bureau 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.

The City of Athens contract allows the Bureau to use funds to enhance the cultural development of Athens County through marketing and promotion of the area as a destination for travelers from outside of Athens County.

Athens County's resolution permits the Bureau to use funds for the furtherment and enhancement of travel and tourism within Athens County.

Cash Disbursements (Continued)

2. We selected all disbursements of lodging taxes from the years ended December 31, 2015 and 2014 exceeding \$3,000 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 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, 2015 and 2014, 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 other than the specified party.



Natalie Millhuff-Stang, CPA, CITP
President/Owner
Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

June 22, 2016

This page intentionally left blank.



Dave Yost • Auditor of State

ATHENS COUNTY CONVENTION AND VISITORS BUREAU

ATHENS 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
JULY 21, 2016**