



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Bellevue Area Tourism and Visitors Bureau
Huron County
Bellevue, Ohio 44811-0063

We have performed the procedures enumerated below, to which the management of Bellevue Area Tourism and Visitors Bureau, Huron County, Ohio (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Bellevue, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended September 30, 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 September 30, 2015 and September 30, 2014 bank reconciliations. We found no exceptions.
2. We agreed the October 1, 2013 beginning fund balance recorded in the Treasurer's Report to the September 30, 2013 balance in the documentation in the prior year agreed-upon procedures working papers. We found no exceptions. We also agreed the October 1, 2014 beginning fund balances recorded in the Treasurer's Report to the September 30, 2014 balances in the Treasurer's Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the September 30, 2015 and 2014 fund cash balances reported in the Treasurer's Reports. The amounts agreed.
4. We confirmed the September 30, 2015 bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the September 30, 2015 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the September 30, 2015 bank reconciliation:
 - a. We traced each debit to the subsequent October bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the BATVB Journal, to determine the debits were dated prior to September 30. We noted no exceptions.

Cash Receipts

1. We summarized lodging taxes the City of Bellevue's Detail Expense Transactions Report reported as payments to the Bureau during the years ending September 30, 2015 and 2014. The total reported disbursements were as follows:

Year Ended	Amount
September 30, 2015	\$7,160
September 30, 2014	\$7,544

2. We compared the amounts from *Cash Receipts Step 1* above to amounts recorded as lodging tax receipts on the Bureau's BATVB Journal. 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)(3) Tax Exemption
- c. City of Bellevue Resolution R-6-95
- d. The agreement dated July 24, 1995, between the Bureau and the City of Bellevue.

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.

Resolution R-6-95 permits the Bureau to spend lodging tax monies only for the promotion of tourism, conventions, and group meetings.

2. We haphazardly selected four disbursements of lodging taxes from the year ended September 30, 2015, and six disbursements of lodging taxes from the year ended September 30, 2014 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 September 30, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

Columbus, Ohio

May 4, 2016

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BELLEVUE AREA TOURISM AND VISITORS BUREAU

HURON 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
JUNE 14, 2016**