



Dave Yost • Auditor of State



**BELMONT COUNTY TOURISM COUNCIL, INC.  
BELMONT COUNTY**

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

Board of Trustees  
Belmont County Tourism Council, Inc.  
Belmont County  
Ohio Valley Mall Unit 485  
Saint Clairsville, Ohio 43950

We have performed the procedures enumerated below, to which the management of the Belmont County Tourism Council, Inc., Ohio (the Council), agreed, solely to assist the Council in evaluating whether it recorded all lodging taxes it received from Belmont County, and to help evaluate whether the Council disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2015 and 2014. The Council 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 Council. 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 Council's monthly financial statement to the December 31, 2013 balances on Council's Disbursement and Payroll Journal and the Payroll Check Register. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Council's monthly financial statement to the December 31, 2014 balances in the Council's monthly financial statement. 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 Council's Disbursement and Payroll Journal and the Payroll Check Register. The amounts agreed.
4. We confirmed the December 31, 2015 bank account balances with the Council's financial institutions. We found no exceptions.
5. We selected two 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 lodging taxes the Belmont County's Cross Reference Report by Vendor reported as payments to the Council during the years ending December 31, 2015 and 2014. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2015	\$702,003
December 31, 2014	\$549,837

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Council's Disbursements and Payroll Journal and Payroll Check Register. We found no exceptions.

### Cash Disbursements

1. We inquired of management regarding sources describing allowable purposes or restrictions related to the Council's disbursements of lodging taxes. We listed these sources and summarized significant related restrictions below:

#### Source of Restrictions

- a. The Council's Articles of Incorporation.
- b. The Council's 501(c)(3) tax exemption.
- c. Ohio Rev. Code Section 5739.09(A)(2).
- d. Auditor of State Bulletin 2003-005.

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

Ohio Rev. Code § 5739.09(A)(2) restricts the Council 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.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2015 and 2014 in addition to all disbursements exceeding \$5,000 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 Council'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 Council 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

July 14, 2016

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**BELMONT COUNTY TOURISM COUNCIL INC.**

**BELMONT 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  
AUGUST 2, 2016**