



Dave Yost • Auditor of State

COSHOCTON COUNTY CONVENTION AND VISITORS BUREAU
COSHOCTON COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Coshocton County Convention and Visitors Bureau
Coshocton County
432 N. Whitewoman Street
Coshocton, Ohio 43812

We have performed the procedures enumerated below, to which the management of the Coshocton County Convention and Visitors Bureau, Coshocton County, Ohio (the Bureau), agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Coshocton County and the City of Coshocton, 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 Bank Register Report to the December 31, 2013 balances in the prior year Bank Register Report. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Bank Register Report to the December 31, 2014 balances in the Bank Register Report. 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 Bank Register Report. The amounts agreed.
4. We confirmed the December 31, 2015 bank account balances with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2015 bank reconciliation without exception.
5. We selected all 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.

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Cash (Continued)

6. We tested interbank account transfers occurring in December of 2015 and 2014 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.

Cash Receipts

1. We summarized lodging taxes the City of Coshocton's Expense Audit Trail reported as payments to the Bureau during the years ending December 31, 2015 and 2014. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2015	\$60,040
December 31, 2014	\$54,770

We summarized lodging taxes the Coshocton County's Audit Trail by Vendor reported as payments to the Bureau during the years ending December 31, 2015 and 2014. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2015	\$86,171
December 31, 2014	\$68,344

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Bank Register 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 Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. City of Coshocton Ordinance No. 5-06 and Coshocton County Resolution dated May 19, 1980
- d. Ohio Rev. Code § 5739.09(A)(2)

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

Ohio Rev. Code § 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.

City of Coshocton Ordinance No. 5-06 and Coshocton County Resolution dated May 19, 1980 does not provide restrictions for the purpose in which the Bureau may spend lodging taxes.

Cash Disbursements (Continued)

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2015 and 2014 in addition to all disbursements exceeding \$2,000, 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 the following exceptions:
 - For two transactions tested, supporting documentation was maintained in the form of summary meal receipts in the amounts of \$294 and \$60. Copies of the detailed receipts were not maintained by the Bureau; therefore, it could not be determined if these met the requirements noted in Step #1 above.
 - For one transaction tested, a Bureau employee was overpaid \$20 due to working more than 30 hours per week as approved by the Board of Directors.
 - For one transaction tested, an employee was paid at a lower hourly rate than was reflected in the Board of Director's minutes.
 - The Director of the Bureau received a cell phone reimbursement of \$45; however, documentation supporting the amount and approval of the reimbursement could not be provided. The Bureau has not adopted policies concerning cell phone reimbursements. Lack of such policies could lead to employees being reimbursed for unallowable expenses.

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.



Dave Yost
Auditor of State
Columbus, Ohio

May 23, 2016

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COSHOCTON COUNTY CONVENTION AND VISITORS BUREAU

COSHOCTON 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**