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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Miami County Visitors and Convention Bureau
Miami County
405 Southwest Public Square, Suite 272
Troy, Ohio 45373

We have performed the procedures enumerated below, to which the management of the Miami County Visitors and Convention Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Miami 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 Receipts

1. We summarized lodging taxes the Miami County's Vendor Expense Report 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	\$419,727.63
December 31, 2014	\$412,727.27

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Detail Disbursement 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 Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. The Bureau's Code of Regulations
- d. The operating agreement dated April 25, 2013 between the Bureau and Miami County.
- e. Ohio Rev. Code Section 5739.09(A)(2)

Cash Disbursements (Continued)

The Bureau's Articles of Incorporation prohibit it from making disbursements that benefit its members, trustees, officers, or other private persons, except that the Bureau shall pay reasonable compensation for services rendered and make payments in furtherance of the purposes for which the Bureau was established. Additionally, the Bureau's Articles of Incorporation prohibit it from participating in, or intervening in any political campaign on behalf of any candidate for public office.

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

The Bureau's Code of Regulations prohibits it from participating in, or lending its influence or facilities to, the nomination, election, or appointment of any candidate for political office.

The operating agreement between the Bureau and Miami County restricts the purpose of lodging tax funds to provide financing for the establishment and maintenance of a Visitors and Convention Bureau, whose purpose it is to promote Miami County as a destination and/or a venue for tourism and conventions.

Ohio Rev. 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.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2015 and 2014 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 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 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

February 25, 2016



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MIAMI COUNTY CONVENTION AND VISITORS BUREAU

MIAMI 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
MARCH 22, 2016**