



Dave Yost • Auditor of State





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

Board of Directors  
Oxford Visitors and Convention Bureau  
Butler County  
Oxford, Ohio

We have performed the procedures enumerated below, to which the management of the Oxford Visitors and Convention Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from City of Oxford, 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 confirmed with the City of Oxford the lodging taxes it paid to the Bureau during the years ending December 31, 2015 and 2014. The City of Oxford confirmed the following amounts:

Year Ended	Amount
December 31, 2015	\$212,550
December 31, 2014	\$207,255

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 Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. Operating and Procedures Manual

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.

The Operating and Procedures Manual:

- Hosting expenditures exceeding \$250 require prior approval and itemized receipts
  - Credit card expenditures exceeding \$250 requires prior approval and may not be used for personal items or alcohol.
  - Donations should not be made with Hotel tax monies.
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 source of restrictions listed in *Cash Disbursements Step 1* above.

We noted the following exceptions:

The Bureau hosted a holiday party for which expenses exceeded \$250 for which no prior approval was received by the Finance Committee nor was a hosting form completed. In addition to this instance there were 54 hosting expenses under \$250 for which a hosting form was not completed.

The Bureau purchased five gift cards totaling \$100 in December 2013 which appeared on the January 2014 credit card statement. These gift cards were purchased as gifts for the Bureau's employees; however, these gift cards were not included on the employees W-2 and they violated the Bureau's policy that prohibits personal use of credit cards.

The Bureau made several donations from the hotel tax monies.

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

April 27, 2016



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**OXFORD VISITORS AND CONVENTION BUREAU**

**BUTLER 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  
MAY 26, 2016**