

PICKAWAY COUNTY VISITORS BUREAU
PICKAWAY COUNTY

AGREED-UPON PROCEDURES

YEARS ENDED DECEMBER 31, 2015 AND 2014



Whited Seigneur Sams & Rabe, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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Dave Yost • Auditor of State

Board of Trustees
Pickaway County Visitors Bureau
325 W. Main Street
Circleville, Ohio 43113

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Pickaway County Visitors Bureau, Pickaway County, prepared by Whited, Seigneur, Sams & Rahe CPAs, LLP, for the period January 1, 2014 through December 31, 2015. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Pickaway County Visitors Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 11, 2016

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 3, 2016

Board of Trustees
Pickaway County Visitors Bureau
Pickaway County
Circleville, Ohio 43113

We have performed the procedures enumerated below, to which the management of the Pickaway County Visitor's Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Circleville, Circleville Township, and Monroe Township, 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. Monthly bank reconciliations were performed through June 2014. The next reconciliation performed in QuickBooks was through November; however, the period ending date October 31, 2014 was used in error. This dating error continued monthly through December 2015, but was corrected in the January 2016 reconciliation.

We recomputed the December 2015 and 2014 reconciliations. We found no exceptions.

2. We agreed the January 1, 2014 beginning fund balances recorded on the Balance Sheet to the December 31, 2013 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded on the Balance Sheet to the December 31, 2014 on the Balance Sheet. 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 on the Balance Sheet. We agreed computed balances (as per #1 above) of the bank reconciliation as of December 31, 2015 and 2014 to the QuickBooks general ledger balances. No exceptions were noted.

4. We confirmed the December 31, 2015 and December 31, 2014 bank account balances with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts in the recomputed December 31, 2015 and December 31, 2014 bank reconciliations. No exceptions were noted.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2015 and December 31, 2014 bank reconciliations:
 - a. We traced each debit to the subsequent January and 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.
6. We tested investments held at December 31, 2015 and December 31, 2014 to determine that they:
 - a. Were of a type authorized by the Bureau. We found no exceptions.

Cash Receipts

1. We confirmed with City of Circleville, Circleville Township, and Monroe Township the lodging taxes they paid to the Bureau during the years ending December 31, 2015 and 2014. They confirmed the following amounts in total:

	<u>December 31, 2015</u>	<u>December 31, 2014</u>
City of Circleville	\$ 28,079.94	\$ 27,444.73
Circleville Township	13,862.61	6,279.05
Monroe Township	<u>35,927.33</u>	<u>34,361.51</u>
Total Confirmed	<u>\$ 77,869.88</u>	<u>\$ 68,085.29</u>

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Deposit Detail 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:

Sources of Restriction:

- The Bureau's Articles of Incorporation
- The Bureau's Governing Code of Regulations
- The Bureau's 501(c)(4) Tax Exemption
- Agreements with Circleville Township, Monroe Township, and the City of Circleville
- Auditor of State of Ohio Technical Bulletins

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.

2. We haphazardly selected sixty disbursements of lodging taxes from the years ended December 31, 2015 and 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 of where the purpose described on the invoice or other supporting documentation described a violation of 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.

Respectfully submitted,

WHITED SEIGNEUR SAMS AND RAHE CPAs, LLP

Whited Seigneur Sams & Rahe

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PICKAWAY COUNTY VISITORS BUREAU

PICKAWAY 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
JULY 26, 2016**