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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Clark County Convention Facilities Authority
Clark County
20 South Limestone Street, Suite 100
Springfield, Ohio 45502

We have performed the procedures enumerated below, with which the Board of Directors and the management of the Clark County Convention Facilities Authority (the Authority) agreed, solely to assist the Board in evaluating receipts, disbursements, and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. 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 parties specified in this report. 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.

This report only describes exceptions exceeding \$10.

Cash

1. We tested the mathematical accuracy of the December 31, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2015 beginning fund balance recorded in the General Ledger Report to the December 31, 2014 balance in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2016 beginning fund balance recorded in the General Ledger Report to the December 31, 2015 balance in the General Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2016 and 2015 fund cash balance reported in the General Ledger Report. The amounts agreed.
4. We confirmed the December 31, 2016 bank account balances with the Authority's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2016 bank reconciliation without exception.

Hotel/Motel Excise Tax Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2016 and 10 over-the-counter cash receipts from the year ended 2015 recorded on the Clark County Convention Facilities Authority Hotel Accommodations Excise Tax Return Forms and determined whether the:

- a. Receipt amount agreed to the amount recorded in the General Ledger Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was recorded in the proper year. We found no exceptions.

Debt

- 1. From the prior audit documentation, we noted the following bonds outstanding as of December 31, 2014. This amount agreed to the Authority's January 1, 2015 balance on the summary we used in step 3.

Issue	Principal outstanding as of December 31, 2014:
2014 Revenue Bonds	\$547,896

- 2. We inquired of management, and scanned the General Ledger Report for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. All debt noted agreed to the summary we used in step 3.
- 3. We obtained a summary of bonded debt activity for 2016 and 2015 and agreed principal and interest payments from the Huntington Commercial Loan Invoices to the payments reported in the General Ledger Report. We found the following exceptions:

Payment Date	Principal Amount Due	Principal Payment	Variance	Interest Amount Due	Interest Payment	Variance
5/1/2015	\$4,080.50	\$4,165.11	\$84.61	\$1,617.42	\$1,532.81	(\$84.61)
6/1/2015	\$4,039.42	\$4,165.11	\$125.69	\$1,658.50	\$1,532.81	(\$125.69)
8/1/2015	\$4,066.42	\$4,165.11	\$98.69	\$1,631.50	\$1,532.81	(\$98.69)
9/1/2015	\$4,078.51	\$4,161.01	\$82.50	\$1,619.41	\$1,536.91	(\$82.50)
11/1/2015	\$4,104.35	\$4,165.11	\$60.76	\$1,593.57	\$1,532.81	(\$60.76)
1/1/2016	\$4,130.35	\$4,165.11	\$34.76	\$1,567.57	\$1,532.81	(\$34.76)
3/1/2016	\$4,255.81	\$4,376.27	\$120.46	\$1,442.11	\$1,321.65	(\$120.46)
5/1/2016	\$4,231.71	\$4,165.11	(\$66.60)	\$1,466.21	\$1,532.81	\$66.60
6/1/2016	\$4,196.13	\$4,165.11	(\$31.02)	\$1,501.79	\$1,532.81	\$31.02
8/1/2016	\$4,222.71	\$4,165.11	(\$57.60)	\$1,475.21	\$1,532.81	\$57.60

While the aforementioned individual principal and interest payments did not agree with the principal and interest amounts due on the supporting invoices, the monthly total amount paid (\$5,697.92) did agree with the total amount due on the invoices (\$5,697.92) for all months during 2016 and 2015. In addition, the total amount paid during 2016 and 2015 also agreed with the annual total amount due on the supporting amortization schedule. Furthermore, the Authority made reclassification journal entries at the end of 2015 and 2016 in an attempt to balance the principal and interest payment accounts. The Authority should post the principal and interest payments as indicated on the invoices to help prevent misclassifications.

- 4. We also compared the date the debt service payments were due to the date the Authority made the payments. We found no exceptions.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the General Ledger Report for the year ended December 31, 2016 and ten from the year ended 2015 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name, and amount recorded on the returned, canceled check agreed to the check number, date, payee name, and amount recorded in the General Ledger Report and to the names and amounts on the supporting invoices and grant agreements. We found no exceptions.

Other Compliance

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 (cash) or 150 (GAAP) days after the close of the fiscal year. We reviewed AFDRS to verify the Authority filed their financial information within the allotted time frame for the years ended December 31, 2016 and 2015. We found no exceptions.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Authority's receipts, disbursements, balances, and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the Authority, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

Columbus, Ohio

April 17, 2017

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CLARK COUNTY CONVENTION FACILITIES AUTHORITY

CLARK 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 4, 2017