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**HOLMES COUNTY TOURISM BUREAU  
HOLMES COUNTY  
Agreed-Upon Procedures  
For the Years Ended December 31, 2016 and 2015**

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- Association of Certified Anti - Money Laundering Specialists •





# Dave Yost • Auditor of State

Board of Trustees  
Holmes County Tourism Bureau  
6 W. Jackson Street  
Millersburg, OH 44654

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Holmes County Tourism Bureau, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2015 through December 31, 2016. 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 Holmes County Tourism 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

May 22, 2017

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HOLMES COUNTY TOURISM BUREAU  
HOLMES COUNTY

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

April 21, 2017

Holmes County Tourism Bureau  
Holmes County  
6 W. Jackson Street  
Millersburg, OH 44654

To the Board of Directors:

We have performed the procedures enumerated below, to which the management of the **Holmes County Tourism Bureau** (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Holmes County, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2016 and 2015. 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, 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 to the December 31, 2014 balance in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2016 beginning fund balance recorded in the General Ledger to the December 31, 2015 balance in the General Ledger. 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 balances reported in the Balance Sheet. The cash balance was overstated by \$500 in 2015. We determined this was an outstanding check which was later voided during 2016 and re-issued. The 2016 amounts agreed.

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**Cash and Investments (Continued)**

4. We confirmed the December 31, 2016 bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balance to the amounts appearing in the December 31, 2016 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the December 31, 2016 bank reconciliation.
  - a. We traced each debit to the subsequent January and February bank statements. 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 selected all reconciling credits (such as deposits in transit) from the December 31, 2016 bank reconciliation.
  - a. We traced each credit to the subsequent January and February bank statements. Both deposits in transit listed on the reconciliation had not cleared as of February 28, 2017. We recommend the Bureau perform a proof of cash in order to reconcile bank to book balances, rather than carrying a deposit-in-transit as a receivable item.
  - b. We agreed the credit amounts to the General Ledger. Each credit was recorded as a December 2015 receipt for the same amount recorded in the reconciliation.
7. We tested investments held at December 31, 2016 and December 31, 2015 to determine that they:
  - a. Were of a type authorized by the CVB. We found no exceptions.

**Cash Receipts**

1. We confirmed with Holmes County the lodging taxes it paid to the Bureau during the years ending December 31, 2016 and 2015. The County confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
December 31, 2016	\$ 563,670
December 31, 2015	\$ 546,945

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Income by Customer Report from QuickBooks. 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. AOS Bulletin 2003-005
- d. Ohio Rev. Code Section 5739.09(A)(2)

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

**Cash Disbursements (Continued)**

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, 2016 and 2015 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, 2016 and 2015, 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.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

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# Dave Yost • Auditor of State

**HOLMES COUNTY TOURISM BUREAU**

**HOLMES 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 1, 2017**