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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Perrysburg Convention and Visitors Bureau
Wood County
105 West Indiana Avenue
Perrysburg, Ohio 43551

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Perrysburg Convention and Visitors Bureau, Wood County, Ohio (the Bureau) on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Bureau. The Bureau is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau. 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 and Investments

1. We recalculated the December 31, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
2. We attempted to agree the January 1, 2015 beginning fund balances recorded on the 2015 Balance Sheet Prev Year Comparison to the December 31, 2014 balances in the prior year Agreed-Upon Procedures working papers. We could not perform this procedure since procedures over cash and investments were not performed in the prior Agreed-Upon Procedures engagement. However, we did agree the January 1, 2015 beginning balance recorded in the 2015 Balance Sheet Prev Year Comparison to the 2014 ending balance recorded in the 2015 Balance Sheet Prev Year Comparison. We noted these amounts agreed with no exceptions. We also agreed the January 1, 2016 beginning fund balance recorded in the 2016 Balance Sheet Prev Year Comparison to the December 31, 2015 balance in the 2015 Balance Sheet Prev Year Comparison. 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 on the 2016 and 2015 Balance Sheet Prev Year Comparison. The amounts agreed.

4. We confirmed the December 31, 2016 bank account balances with the Bureau'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.
5. 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 bank statement. We found no exceptions.
 - b. We agreed the credit amounts to the Deposit Detail Report. Each credit was recorded as a December receipt for the same amount recorded in the reconciliation.
6. We traced interbank account transfers occurring in December of 2016 and 2015 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions
7. We inspected investments held at December 31, 2016 and December 31, 2015 to determine that they:
 - a. Were of a type authorized by the Bureau. We found no exceptions.

Cash Receipts

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

Year Ended	Amount
December 31, 2016	\$265,508
December 31, 2015	\$194,724

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Deposit Detail Reports. 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 agreement dated January 1, 2005 between the Bureau and the City of Perrysburg
- e. Auditor of State Bulletin 2003-005

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

The Bureau's Articles of Incorporation prohibit it from disbursements that benefit any member, trustee or officer.

The Bureau's agreement dated January 1, 2005 between the Bureau and the City of Perrysburg permits the Bureau to spend lodging taxes only for the benefit of the City, its citizens, and the business community thereof, by promoting and publicizing the City of Perrysburg and surrounding areas, in order to generate and develop the patronage and business of tourism and conventions by attracting cultural, educational, religious, professional, and sports organizations into the City.

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.

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*. We were not engaged to, and did not examine or review 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 or provide a conclusion. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation of the Bureau's 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 and is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

November 20, 2017

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PERRYSBURG CONVENTION AND VISITORS BUREAU

WOOD 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
DECEMBER 5, 2017**