

Athens County Convention and Visitors Bureau  
Athens County  
Agreed Upon Procedures  
For the Years Ended December 31, 2017 and 2016



*Millhuff-Stang*

CERTIFIED PUBLIC ACCOUNTANT

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# Dave Yost • Auditor of State

Members of the Board  
Athens County Convention and Visitors Bureau  
667 East State Street  
Athens, Ohio 45701

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Athens County Convention and Visitors Bureau, Athens County, prepared by Millhuff-Stang, CPA, Inc., for the period January 1, 2016 through December 31, 2017. 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 Athens County Convention and 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

September 13, 2018

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Athens County  
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**Independent Accountants' Report on Applying Agreed-Upon Procedures**

Members of the Board  
Athens County Convention and Visitors Bureau  
667 East State Street  
Athens, Ohio 45701

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and management of the Athens County Convention and Visitors Bureau (the Bureau) and the Auditor of State, on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended December 31, 2017 and 2016 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, 2017 and 2016 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**

1. We recalculated the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balances recorded in the General Ledger to the December 31, 2015 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the General Ledger to the December 31, 2016 balances in the General Ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the General Ledger. The amounts agreed.
4. We confirmed the December 31, 2017 bank account balance with the Bureau's financial institution. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing on the December 31, 2017 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2017 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. One item selected cleared in June of 2017 but was still on the outstanding checklist as of December 31, 2017. There were no other 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.

**Cash Receipts**

1. We confirmed with Athens County and the City of Athens the lodging taxes it paid to the Bureau during the years ended December 31, 2017 and 2016. The County of Athens and City of Athens confirmed the following amounts:

<u>Source</u>	<u>Year Ended</u>	<u>Amount</u>
County	December 31, 2017	\$419,877
County	December 31, 2016	412,408
City	December 31, 2017	147,898
City	December 31, 2016	146,752

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 Code of Regulations
- b. The Bureau's 501(c)(6) Tax Exemption
- c. The Bureau's By-Laws
- d. The City of Athens contract
- e. The Athens County resolution passed in regular session dated December 3, 1989
- f. Auditor of State Bulletin 2003-005
- g. Ohio Revised Code Section 5739.09(A)(2)

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

Ohio Revised 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.

The City of Athens contract allows the Bureau to use funds to enhance the cultural development of Athens County through marketing and promotion of the area as a destination for travelers from outside of Athens County.

Athens County's resolution permits the Bureau to use funds for the furtherment and enhancement of travel and tourism within Athens County.

2. We selected all disbursements of lodging taxes from the years ended December 31, 2017 and 2016 exceeding \$4,000 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 instances where credit card purchases in the amount of \$383.69 did not have proper supporting documentation. For the remainder of the disbursements tested, we found no instances where the purpose described on the invoice or other supporting documentation described a violation of the restrictions listed above.



The Bureau has elected not to respond to the issues discussed in the report.

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, 2017 and 2016, 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, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Natalie Millhuff-Stang, CPA, CITP  
President/Owner  
Millhuff-Stang, CPA, Inc.  
Portsmouth, Ohio

August 27, 2018

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# Dave Yost • Auditor of State

**ATHENS COUNTY CONVENTION AND VISITORS BUREAU**

**ATHENS 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  
SEPTEMBER, 25 2018**