



Dave Yost • Auditor of State





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

Bellevue Area Tourism and Visitors Bureau  
Huron County  
P.O. Box 63  
Bellevue, Ohio 44811-0063

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Bellevue Area Tourism and Visitors Bureau, Huron County, Ohio (the Bureau), on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended September 30, 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 September 30, 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 September 30, 2017 and September 30, 2016 bank reconciliations. We found no exceptions.
2. We agreed the October 1, 2015 beginning fund balance recorded in the Treasurer's Ledger to the documentation in the prior year agreed-upon procedures working papers. We found no exceptions. We also agreed the October 1, 2016 beginning fund balance recorded in the Treasurer's Ledger to the September 30, 2016 fund balance in the Treasurer's Ledger. We found no exceptions.
3. We agreed the total per the bank reconciliation to the total of the September 30, 2017 and September 30, 2016 fund cash balance reported in the Treasurer's Ledger. The amounts agreed.
4. We confirmed the September 30, 2017 bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the September 30, 2017 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the September 30, 2017 bank reconciliation:
  - a. We traced each debit to the subsequent October bank statement. We found no exceptions.

- b. We traced the amounts and dates to the Treasurer's Ledger, to determine the debits were dated prior to September 30. There were no exceptions.

### Cash Receipts

1. We summarized lodging taxes the City of Bellevue's Detail Expense Transactions Report reported as payments to the Bureau during the years ended September 30, 2017 and 2016. The total reported disbursements were as follows:

Year Ended	Amount
September 30, 2017	\$11,514
September 30, 2016	\$6,649

2. We compared the amounts from *Cash Receipts Step 1* above to amounts recorded as lodging tax receipts on the Bureau's Treasurer's 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 Articles of Incorporation
- b. The Bureau's 501(c)(3) Tax Exemption
- c. City of Bellevue Resolution R-6-95
- d. The agreement dated July 24, 1995, between the Bureau and the City of Bellevue.

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.

Resolution R-6-95 permits the Bureau to spend lodging tax monies only for the promotion of tourism, conventions, and group meetings.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended September 30, 2017 and 2016 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 September 30, 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.

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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 September 30, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

May 3, 2018

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**BELLEVUE AREA TOURISM AND VISITORS BUREAU**

**HURON 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 12, 2018**