



Dave Yost • Auditor of State

OHIO AUDITOR OF STATE KEITH FABER



January 22, 2019

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 14, 2019. Reports completed prior to that date contain the signature of my predecessor.

Ohio Auditor of State

A handwritten signature in cursive script that reads "Keith Faber".



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Dublin Convention and Visitors Bureau
Franklin County
9 S. High Street
Dublin, Ohio 43017

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of the Dublin Convention & Visitor Bureau (the Bureau), on the receipts, disbursements and balances recorded in the Bureaus cash basis accounting records for the years ended June 30, 2018 and 2017 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 June 30, 2018 and 2017 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 June 30, 2018 and June 30, 2017 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2016 beginning fund balances recorded in the Reconciliation Detail Report to the June 30, 2016 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2017 beginning fund balances recorded in the Reconciliation Detail Report to the June 30, 2017 balances in the Reconciliation Detail Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2018 and 2017 fund cash balances reported in the Reconciliation Detail Report. The amounts agreed.
4. We confirmed the June 30, 2018 bank account balances with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2018 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the June 30, 2018 bank reconciliation:
 - a. We traced each debit to the subsequent July bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to June 30. There were no exceptions.

Cash Receipts

1. We confirmed with the City of Dublin the lodging taxes it paid to the Bureau during the years ending June 30, 2018 and 2017. The City of Dublin confirmed the following amounts:

Year Ended	Amount
June 30, 2018	\$1,166,452
June 30, 2017	\$1,092,964

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 Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. City of Dublin, Ordinance 133-87

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.

City of Dublin Ordinance 133-87 provides the tax will promote and publicize the City of Dublin as a desirable location for conventions, trade shows, and similar events and encourage the use of the City of Dublin's facilities.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended June 30, 2018 and 2017 in addition to all disbursements exceeding \$25,000, 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 two exceptions:

1. The Bureau issued Check No. 1478 in the amount of \$234.69, of this amount there was \$21 in tolls and parking reimbursements that were not properly supported with receipts.

Cash Disbursements (Continued)

2. The Bureau issued Check No. 1165 to pay for various credit card charges. There were \$103.94 in charges for restaurant, office supplies, and parking charges that were not properly supported with individual receipts. Within the same check, the Bureau also had charges totaling \$423.34 for restaurant purchases in which detailed receipts listing all items purchased were not provided. Therefore, there was no documentation to determine if alcohol purchases were made. The Bureau's Personnel Policies and Guidelines Handbook include Travel Expenditure Guidelines that allow for liquor purchases when entertaining a legitimate business client. AOS bulletin 2003-005 exclusively states purchases of alcohol are disallowed with public funds. The Bureau commingles public and private funds. We recommend the Bureau modify the Personnel Policies and Guidelines Handbook to require detailed receipts be provided for travel and meal expenditures. The Bureau should also develop procedures to ensure only private monies are utilized to pay for alcohol expenditures incurred.

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 June 30, 2018 and 2017, 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 June 30, 2018 and 2017, 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

December 27, 2018

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OHIO AUDITOR OF STATE
KEITH FABER



DUBLIN CONVENTION AND VISITORS BUREAU

FRANKLIN 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
JANUARY 22, 2019**