



Certified Public Accountants, A.C.

**CAMBRIDGE/GUERNSEY COUNTY VISITOR'S &  
CONVENTION BUREAU, INC  
GUERNSEY COUNTY  
Agreed Upon Procedures  
For the Years Ended December 31, 2019 and 2018**

313 Second St.  
Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., #A  
St. Clairsville, OH 43950  
740 695 1569

1310 Market St., #300  
Wheeling, WV 26003  
304 232 1358

749 Wheeling Ave., #300  
Cambridge, OH 43725  
740 435 3417



OHIO AUDITOR OF STATE  
KEITH FABER



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Columbus, Ohio 43215  
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(800) 282-0370

Board of Directors  
Cambridge/Guernsey County Convention & Visitors Bureau, Inc.  
627 Wheeling Avenue  
Cambridge, Ohio 43725

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Cambridge/Guernsey County Convention & Visitors Bureau, Inc., Guernsey County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2018 through December 31, 2019. 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 Cambridge/Guernsey County Convention & Visitors Bureau, Inc. is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads 'Keith Faber'.

Keith Faber  
Auditor of State  
Columbus, Ohio

July 27, 2020

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**CAMBRIDGE/GUERNSEY COUNTY VISITORS & CONVENTION BUREAU, INC.  
GUERNSEY COUNTY**

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

June 12, 2020

Cambridge/Guernsey County Convention & Visitors Bureau, Inc.  
Guernsey County  
627 Wheeling Avenue  
Cambridge, Ohio 43725

To the Board of Directors:

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of the **Cambridge/Guernsey County Visitors & Convention Bureau, Inc.** (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, 2019 and 2018 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, 2019 and 2018 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, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the General Ledger to the December 31, 2017 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the General Ledger to the December 31, 2018 balances in the General Ledger. We found no exceptions.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations  
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**Cash and Investments (Continued)**

3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported on the General Ledger. We noted the Bureau included a bank balance twice on the reconciliation and there were checks on the Outstanding Check List that had cleared the bank. We were able to determine the incorrect reconciling items to agree the bank reconciliation to the General Ledger. We recommend the Bureau ensure bank reconciliations agree to the General Ledger or denote differences on the face of the reconciliation.
4. We either confirmed the December 31, 2019 bank account balances with the Bureau's financial institutions or we observed the year-end bank balances on the financial institution's website. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation with exception. The investment amount in the confirmation had \$1,452 more than the reconciliation. There was an adjustment proposed and made by the client.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2019 bank reconciliation.
  - a. We traced each debit to the subsequent January 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 December 31. There were no exceptions.
6. We inspected investments held at December 31, 2019 and December 31, 2018 to determine that they were of a type authorized by the CVB. We found no exceptions.

**Cash Receipts**

1. We confirmed with Guernsey County the lodging taxes it paid to the Bureau during the years ending December 31, 2019 and 2018. The County confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
December 31, 2019	\$444,047
December 31, 2018	\$448,074

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. Ohio Revised Code Section 5739.09(A)(2)
- d. The agreement dated in December of 2005 between the Bureau and Guernsey County Commissioners.
- e. Auditor of State Bulletin 2003-005.



### Cash Disbursements (Continued)

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

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."

The agreement dated in December of 2005 between the Bureau and Guernsey County Commissioners permits the Bureau to spend lodging taxes solely for the proper purpose of fostering and promoting tourism, visitors and conventions within Guernsey County, Ohio.

Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

2. We selected ten disbursements of lodging taxes from the General Ledger for the year ended December 31, 2019 and ten disbursements from 2018 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 of 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, 2019 and 2018, the objective of which would have been to opine on lodging tax receipts and disbursements or provided 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, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



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

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# OHIO AUDITOR OF STATE KEITH FABER



**CAMBRIDGE/ GUERNSEY COUNTY VISITOR AND CONVENTION BUREAU**

**GUERNSEY COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 8/6/2020**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)