



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Jefferson Township Holiday City Visitors Bureau  
Williams County  
13918-b County Road M  
Holiday City, Ohio 43543

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Jefferson Township Holiday City Visitors Bureau, Williams County, Ohio (the Visitors Bureau) for the years ended December 31, 2019 and 2018.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Visitors Bureau's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Visitors Bureau's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Visitors Bureau's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

## **Current Year Observation**

The Visitors Bureau withheld Federal income tax, Medicare and Social Security taxes from the employees' gross wages. A quarterly withholding payment report to the Internal Revenue Service was completed for the fourth quarter of 2019 which noted \$498 was due by January 30, 2020. A partial payment of \$277 was remitted on December 13, 2019. The remaining balance of \$221 was paid on April 30, 2020 and June 15, 2020. The failure to remit timely resulted in late fees and penalties being assessed by the Internal Revenue Service. The Board of Directors should monitor the quarterly reports and amounts paid to help ensure the amounts due are remitted timely.

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

Keith Faber  
Auditor of State

Columbus, Ohio

July 14, 2020

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**JEFFERSON TOWNSHIP HOLIDAY CITY VISITORS BUREAU**

**WILLIAMS 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  
JULY 28, 2020**