



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Van Wert County Convention and Visitors Bureau  
Van Wert County  
136 East Main Street  
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Van Wert County Convention and Visitors Bureau, Van Wert County, (the 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 Bureau's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Bureau's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The 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 accounting issue to report.

## **Current Year Observations**

The Bureau used a debit card, however no policy had been established regarding the use of the debit card. Failure to properly adopt a policy could lead to misuse of the debit card. The Bureau should adopt a debit card policy and the Treasurer should include support for all debit card payments.

## **Current Status of Matters Reported in our Prior Engagement**

Prior engagement noted two instances where proper documentation to support the transaction was not maintained. Also, one instance where a bonus was disbursed, however it did not contain the proper approval from the Board. A bonus was approved by the Board at the end of 2019 and vouchers and supporting invoices were intact per scan. This was not repeated for the current engagement.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

June 23, 2020

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**VAN WERT COUNTY CONVENTION AND VISITORS BUREAU**

**VAN WERT 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 9, 2020**