



**VISIT DUBLIN OHIO  
FRANKLIN COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEARS ENDED JUNE 30, 2020-2019**



# OHIO AUDITOR OF STATE KEITH FABER



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

Visit Dublin Ohio  
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 Visit Dublin Ohio (the Bureau), on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended June 30, 2020 and 2019 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, 2020 and 2019 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, 2020 and June 30, 2019 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2018 beginning fund balances recorded in the Reconciliation Detail Report to the June 30, 2018 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2019 beginning fund balances recorded in the Reconciliation Detail Report to the June 30, 2019 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, 2020 and 2019 fund cash balances reported in the Reconciliation Detail Report. The amounts agreed.
4. We confirmed the June 30, 2020 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, 2020 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the June 30, 2020 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.
6. We inspected investments held at June 30, 2020 and June 30, 2019 to determine that they were of a type authorized by the Bureau. We found no exceptions.

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### Cash Receipts

1. We confirmed with the City of Dublin the lodging taxes it paid to the Bureau during the years ending June 30, 2020 and 2019. The City of Dublin confirmed the following amounts:

Year Ended	Amount
June 30, 2020	\$1,105,733.92
June 30, 2019	\$1,205,900.90

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.

We selected 10 disbursements of lodging taxes from the Check Register for the year ended June 30, 2020 and 10 disbursements from 2019 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 June 30, 2020 and 2019, 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, 2020 and 2019, 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 "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber  
Auditor of State

Columbus, Ohio

December 2, 2020

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# OHIO AUDITOR OF STATE KEITH FABER



**VISIT DUBLIN OHIO**

**FRANKLIN 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 12/15/2020**

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)