



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154
6000 Frank Ave. NW
North Canton, OH 44720
EastRegion@ohioauditor.gov
(800) 443-9272

Carroll County Convention and Visitors Bureau
Carroll County
P O Box 505
Carrollton, Ohio 44615

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Carroll County Convention and Visitors Bureau, Carroll County, (the Bureau) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 compliance or accounting issue to report.

Current Year Observations

1. We inquired with Bureau management and determined the Bureau does not have a credit card policy in place. Through review of three credit card payments it was noted that two of the payments did not have a statement to support the payment. The same two payments did not have the original receipts to support the credit card payment. Additionally, due to not having the statements we were unable to test if cash withdraws were made.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 14, 2021

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



CARROLL COUNTY CONVENTION AND VISITORS BUREAU

CARROLL 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 8/3/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov