



OHIO AUDITOR OF STATE
KEITH FABER



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Hardin County Tourist and Convention Bureau
Hardin County
225 S. Detroit Street
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hardin County Tourist and Convention Bureau, Hardin 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 issues to report.

Current Year Observations

1. The Bureau did not have a credit card; however, the Hardin County Chamber and Business Alliance, of which the Bureau is a division, used a credit card for four purchases in 2020 and two purchases in 2019 that were charged to the Bureau. If the Bureau plans to allow credit card usage in subsequent years, a credit card policy that meets the requirements of Auditor of State Bulletin 2018-003 should be adopted. The Bulletin can be found on the Auditor of State website at: <http://www.ohioauditor.gov/publications/bulletins/2018/default.html>.
2. An invoice or other supporting documentation was not maintained by the Bureau for Voucher #7334 in the amount of \$440 that was paid in 2020. Per inquiry with the Director, the disbursement was for an annual membership to the Ohio Travel Association. An annual membership to this organization appears to be a reasonable disbursement for the Bureau and the amount of the charge does not seem unreasonable for a membership based on information found at: <https://www.ohiotravel.org/aws/OHTRV/pt/sp/join>. However, the lack of supporting documentation for a disbursement could result in a finding for recovery, in the amount of the disbursement, against those authorizing and receiving benefit from the disbursement. A procedure(s) and/or control(s) should be implemented by the Bureau to ensure detailed supporting documentation is maintained for each disbursement.

Current Status of Matter Reported in our Prior Engagement

The prior audit also reported current year observation #1.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2021

OHIO AUDITOR OF STATE KEITH FABER



HARDIN COUNTY TOURIST AND CONVENTION BUREAU

HARDIN 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 7/13/2021

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