

***THE DELAWARE COUNTY CONVENTION AND VISITORS
BUREAU, INC.***

DELAWARE COUNTY, OHIO

AGREED-UPON PROCEDURES

For the Year Ended December 31, 2021



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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(800) 282-0370

Board of Trustees
The Delaware County Convention and Visitors Bureau, Inc
34 Sandusky Street
Delaware, Ohio 43015

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Delaware County Convention and Visitors Bureau, Inc, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Delaware County Convention and Visitors Bureau, Inc is responsible for compliance with these laws and regulations.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 18, 2022

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THE DELAWARE COUNTY CONVENTION AND VISITORS BUREAU, INC.
DELAWARE COUNTY, OHIO
Agreed-Upon Procedures
For the Year Ended December 31, 2021

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Accountant's Report on Applying Agreed-Upon Procedures	1

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Delaware Convention and Visitors Bureau, Inc.
Delaware County
34 Sandusky Street
Delaware, Ohio 43015

We have performed the procedures enumerated below on the Delaware Convention & Visitor Bureau's (the Bureau) receipts, disbursements and balances recorded in the cash basis accounting records for the year ended December 31, 2021 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 year ended December 31, 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau.

The Board of Trustees and the management of the Bureau have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Bureau's receipts, disbursements and balances recorded in their cash-basis accounting records for the year ended December 31, 2021, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2021 bank reconciliation. We found no exceptions.
2. We agreed the January 1, 2021 beginning fund balance recorded in the General Ledger to the December 31, 2020 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the 2021 total per the bank reconciliation to the total of the December 31, 2021 fund cash balance reported in the General Ledger. The amounts agreed.
4. We confirmed the December 31, 2021 bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.

Cash Receipts

1. We summarized lodging taxes the Delaware County's Vendor Report reported as payments to the Bureau during the year ending December 31, 2021. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2021	\$233,010

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's General Ledger Report. 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. Delaware County Excise Tax on Lodging of Transient Guests, Code of Regulations
- d. Ohio Rev. Code § 5739.092.

The Bureau's tax exemption prohibits it from disbursements supporting a candidate's election.

Ohio Rev. Code § 5739.092 restricts the Bureau to spending lodging tax "specifically for promotion, advertising, and marketing of the region in which the county is located."

Auditor of State Bulletin 2003-005 concludes that disbursement of public funds (e.g. lodging taxes) for alcohol are generally improper. However, Auditor of State Bulletin 2014-003 explains when sales of alcohol at public events are permissible.

We selected 10 disbursements of lodging taxes from the Check Detail Report for the year ended December 31, 2021 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.

We were engaged by the Bureau to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement of the Bureau's lodging tax receipts and disbursements for the year ended December 31, 2021, 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.

Delaware Convention and Visitors Bureau
Delaware County
Independent Accountants' Report on
Applying Agreed-Upon Procedures
Page 3

We are required to be independent of the Bureau and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

Charles E. Harris Associates

Charles E. Harris & Associates, Inc.
June 28, 2022

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OHIO AUDITOR OF STATE KEITH FABER



DELAWARE COUNTY CONVENTION AND VISITORS BUREAU

DELAWARE 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 7/28/2022

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