



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Reynoldsburg Visitors and Community Activities Bureau
Franklin County
Reynoldsburg, Ohio 43068

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Reynoldsburg Visitors and Community Activities Bureau, Franklin County, (the Bureau) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. During 2018 and 2019, the Bureau utilized a QuickBooks accounting system. During that time the Bureau closed and opened bank accounts utilized to account for the Bureau's operations. Although, the Bureau reviews the monthly bank statements to ensure that the transactions are allowable and are supported and subsequently posts this activity to the accounting system, the activity from the bank statements was not entered into the accounting system accurately. The review of the Bureau's ledgers reflected double posting of expenditures and improper recording of transfers between bank accounts. Because there were no reconciling items as of December 31, 2019 related to the Bureau's bank accounts, the cash balances reported on the December 31, 2019 financial statements should have reflected the total of the three bank accounts open at year end as reported on the bank statements. However, the bank balances and the cash balances reflected on the Bureau's December 31, 2019 Statement of Financial Position did not agree resulting in an overall variance of \$9,036.98. During the current engagement, we found all cash accounts reported to be accurate.

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

Keith Faber
Auditor of State
Columbus, Ohio

December 14, 2022

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OHIO AUDITOR OF STATE KEITH FABER



REYNOLDSBURG VISITORS AND COMMUNITY ACTIVITIES BUREAU

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 12/27/2022

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