



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Gallia County Convention and Visitors Bureau  
Gallia County  
441 Second Avenue  
Gallipolis, Ohio 45631

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Gallia County Convention and Visitors Bureau, Gallia County, (the Bureau), for the years ended December 31, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2023 and 2022.

The Bureau's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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. Per review of the December 2023 bank statement, savings account interest of \$154.10 was not posted by the Bureau or included in the December 31, 2023 financial statements. Also, per review of the April 2024 bank statement, savings account interest of \$177.51 was not posted by the Bureau or included on the April 30, 2024 financial statements.

The Fiscal Officer should review the statements at the month end to make sure all interest receipts are posted to the accounting ledgers.

2. Per review of the outstanding check list at December 31, 2023, we noted that a total of \$1,782.68 in payments were still listed as outstanding because the transactions had been recorded twice. When payroll was processed, they were recorded as a payroll liability payable and related expense and then when the invoice was received, they were recorded as an expense again rather than reducing the payroll liability amount. This caused expenditures and the outstanding checks total to be overstated and the fund balance to be understated by \$1,782.68 at December 31, 2023.

The Fiscal officer should review outstanding payments at the end of each month to ensure they represent actual outstanding checks and correct any errors noted.

**Current Status of Matters Reported in our Prior Engagement**

The prior audit reported that the Bureau received a loan in 2021 and recorded the proceeds as a reduction of expenditures rather than revenue. The repayment was made by the Small Business Administration on behalf of the Bureau and that activity was not recorded. This situation is considered corrected as the Bureau did not have any loan activity in 2022 or 2023.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 14, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**GALLIA COUNTY CONVENTION AND VISITORS BUREAU**

**GALLIA 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 5/28/2024**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)