



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Van Wert County Convention and Visitors Bureau  
Van Wert County  
145 E. Main Street  
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Van Wert County Convention and Visitors Bureau, Van Wert 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 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, 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 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 Year Observations

We scanned the 2022 and 2023 General Ledgers. We noted the Bureau does not have any controls in place to ensure the completeness of receipts or that the rates charged are correct. The Bureau did not maintain ticket reports for the 50/50 sales at the Friday live music events during the summer of 2022 or 2023. The Bureau did not track the number of tickets sold for each event or the amount of money given out to the winner of the 50/50. The failure to maintain ticket accountability reports and/or other supporting documentation for each event increases the risk that errors and/or irregularities could occur and not be detected in a timely manner. Implementing adequate internal controls over the receipt cycle is essential to the internal control process. Lack of adequate internal controls could lead to material misstatements of receipts and even intentional misappropriation of assets. The Bureau should establish and implement policies and procedures to ensure that ticket accountability reports and/or other supporting documentation is properly maintained for the receipts collected at each live music event.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

April 18, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VAN WERT COUNTY CONVENTION AND VISITORS BUREAU**

**VAN WERT 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 4/30/2024**

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](http://www.ohioauditor.gov)