



Dave Yost • Auditor of State



**CAMBRIDGE-GUERNSEY COUNTY VISITORS AND CONVENTION BUREAU  
GUERNSEY COUNTY**

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Cambridge-Guernsey County Visitors and Convention Bureau  
Guernsey County  
627 Wheeling Avenue, Room 200  
Cambridge, Ohio 43725

We have performed the procedures enumerated below, to which the management of the Cambridge-Guernsey County Visitors and Convention Bureau, Guernsey County, Ohio (the Bureau), agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Guernsey County, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2013 and 2012. The Bureau is responsible for disbursing lodging taxes for allowable purposes. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the Bureau. 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.

### Cash Receipts

1. We summarized lodging taxes the Guernsey County's transaction history report reported as payments to the Bureau during the years ending December 31, 2013 and 2012. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2013	\$509,058
December 31, 2012	\$399,716

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's transaction detail by account 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:

### Cash Disbursements (Continued)

#### Source of Restrictions

- a. The Bureau's Articles of Incorporation.
- b. The Bureau's 501(c)(6) Tax Exemption.
- c. Ohio Rev. Code Section 5739.09(A)(2).
- d. The agreement dated January 17, 2006 between the Bureau and Guernsey County Commissioners.
- e. Auditor of State Bulletin 2003-005.

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

Ohio Rev. Code Section 5739.09(A)(2) restricts the Bureau to spending lodging tax "specifically for promotion, advertising, and marketing of the region in which the county is located."

The agreement dated January 17, 2006 between the Bureau and Guernsey County Commissioners permits the Bureau to spend lodging taxes solely for the proper purpose of fostering and promoting tourism, visitors and conventions within Guernsey County, Ohio.

Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g., lodging taxes) for alcohol to be improper.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2013 and 2012 in addition to all disbursements equal to and exceeding \$2,500, 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 not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2013 and 2012, the objective of which would have been to opine on lodging tax receipts and disbursements. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Bureau and is not intended to be, and should not be used by anyone other than the specified party.



**Dave Yost**  
Auditor of State

Columbus, Ohio

April 15, 2014



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**CAMBRIDGE-GUERNSEY COUNTY VISITORS AND CONVENTION BUREAU**

**GUERNSEY COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 8, 2014**