



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Darke County Visitors Bureau
Darke County
421 South Broadway Street
Greenville, Ohio 45331

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Darke County Visitors Bureau, Darke County, (the Bureau) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 the following significant compliance or accounting issues to report.

Current Year Observation and Current Status of Matter Reported in our Prior Engagement

The Bureau utilized a credit card during 2018 and 2019, but did not have a credit card policy.

Failure to establish and follow a credit card policy could lead to credit card misuse and purchases that are improper and/or outside the Board's wishes.

The Bureau's Board should adopt a credit card policy that governs the requirements for using a Bureau credit card. The Bureau should refer to House Bill 312 in developing a credit card policy.

This matter was also identified as part of the prior agreed-upon procedures engagement.

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

Keith Faber
Auditor of State
Columbus, Ohio

June 16, 2020

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DARKE COUNTY VISITORS BUREAU

DARKE 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
JUNE 30, 2020**