



OHIO AUDITOR OF STATE
KEITH FABER



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Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members
Portsmouth Area Convention and Visitors Bureau
Scioto County
342 Second Street
Portsmouth, Ohio 45662

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Portsmouth Area Convention and Visitors Bureau (the Bureau), on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Bureau. The Bureau is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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.

This report only describes exceptions exceeding \$10.

Cash

1. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Trial Balance Report to the December 31, 2017 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Trial Balance Report to the December 31, 2018 balances in the Trial Balance Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the Trial Balance Reports. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balances with the Bureau's financial institutions. We noted no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation report with no exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
 - a. We trace each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to or on December 31. We found no exceptions.

Cash Receipts

1. We confirmed with the City of Portsmouth, as well as the Clay, Nile, and Porter Townships, the lodging taxes paid to the Bureau during the years ended December 31, 2019 and 2018. The City of Portsmouth, and the Clay, Nile, and Porter Townships, confirmed the following amounts:

Year Ended	Amount
December 31, 2019	\$120,640
December 31, 2018	\$127,992

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's General Ledger Reports. 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:

Source of Restrictions

- a. The Bureau's Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
 - i. The agreement March 8, 1999 between the Bureau and Clay Township.
 - ii. The agreement April 13, 1999 between the Bureau and Nile Township.
 - iii. The agreement April 19, 1999 between the Bureau and Porter Township.
 - iv. The agreement May 10, 1999 between the Bureau and the City of Portsmouth.

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

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

We selected 10 disbursements of lodging taxes from the year ended December 31, 2019 and 10 disbursements from 2018 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 of the restrictions listed above. We found one exception in 2019: The Bureau issued check number 6314 for \$263.76 to pay for office supplies. However, detailed support was not included for two of the four invoices which were summarized on the monthly invoice and totaled \$181. We recommend detailed supporting invoices and documentation be obtained prior to the payment of all invoices.

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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*. We were not engaged to, and did not examine or review the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2019 and 2018, the objective of which would have been to opine on lodging tax receipts and disbursements or provide a conclusion. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation of the Bureau's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

June 16, 2020

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OHIO AUDITOR OF STATE KEITH FABER



PORTSMOUTH AREA CONVENTION AND VISITORS BUREAU

SCIOTO 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**