

***THE DELAWARE COUNTY CONVENTION AND VISITORS
BUREAU, INC.***

DELAWARE COUNTY, OHIO

AGREED-UPON PROCEDURES

For the Year Ended December 31, 2020



OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Delaware County Convention and Visitors Bureau, Inc.
34 Sandusky St.
Delaware, Ohio 43015

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures of Delaware County Convention and Visitors Bureau, Inc.*, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2020 through December 31, 2020. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Delaware County Convention and Visitors Bureau, Inc. is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 12, 2021

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THE DELAWARE COUNTY CONVENTION AND VISITORS BUREAU, INC.
DELAWARE COUNTY, OHIO
Agreed-Upon Procedures
For the Year Ended December 31, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Delaware County Convention and Visitors Bureau, Inc.
Delaware County
34 Sandusky St.
Delaware, Ohio 43015

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Delaware County Convention & Visitor Bureau, Inc. (the Bureau) and the Auditor of State. on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the year ended December 31, 2020 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 year ended December 31, 2020 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 and Investments

1. We recalculated the December 31, 2020 bank reconciliation. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances recorded in the General Ledger to the December 31, 2019 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2020 fund cash balances reported in the General Ledger. The amounts did not agree. The balance reported in the General Ledger was \$9,647.34 less that bank reconciliation amount. The difference is due to an erroneous journal entry recorded in the General Ledger. The entry was reversed in January 2021.
4. We confirmed the December 31, 2020 bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2020 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2020 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. There were no exceptions.
6. We selected the only reconciling credits (such as deposits in transit) from the December 31, 2020 bank reconciliation:
 - a. We traced each credit to the subsequent January bank statement. We found no exceptions.
 - b. We agreed the credit amounts to the General Ledger and determined they were dated prior to December 31. We found no exceptions.

Cash Receipts

1. We summarized lodging taxes the Delaware County's Vendor Report reported as payments to the Bureau during the year ending December 31, 2020. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2020	\$128,310

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

Source of Restrictions

- a. The Bureau's Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. Delaware County Excise Tax on Lodging of Transient Guests, Code of Regulations
- d. Ohio Rev. Code Section 5739.092

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

Ohio Rev. Code Section 5739.092 restricts the Bureau to spending lodging tax "specifically for promotion, advertising, and marketing of the region in which the county is located."

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 Check Detail Report for the year ended December 31, 2020 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.

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, 2020, 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 year ended December 31, 2020, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
June 25, 2021

OHIO AUDITOR OF STATE KEITH FABER



DELAWARE COUNTY CONVENTION AND VISITORS BUREAU

DELAWARE 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 7/22/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov