



**HOLMES COUNTY TOURISM BUREAU
HOLMES COUNTY
AGREED-UPON PROCEDURES
FOR THE YEARS ENDED DECEMBER 31, 2020 - 2019**

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Board of Trustees
Holmes County Tourism Bureau
6 W. Jackson Street
Millersburg, OH 44654

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures of Holmes County Tourism Bureau*, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2019 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. Holmes County Tourism Bureau is responsible for compliance with these laws and regulations.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 12, 2021

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HOLMES COUNTY TOURISM BUREAU
HOLMES COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 29, 2021

Holmes County Tourism Bureau
Holmes County
6 W. Jackson Street
Millersburg, Ohio 44654

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Holmes County Tourism Bureau (the Bureau) and the Auditor of State on the receipts, disbursements and balances recorded in the Bureaus cash basis accounting records for the years ended December 31, 2020 and 2019 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, 2020 and 2019 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 and December 31, 2019 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2019 beginning fund balances recorded in the General Ledger to the December 31, 2018 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, 2020 beginning fund balances recorded in the General Ledger to the December 31, 2019 balances in the General Ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2020 and 2019 fund cash balances reported in the General Ledger. The amounts agreed.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
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Cash and Investments (Continued)

4. We confirmed the December 31, 2020 bank account balance with the Bureau's financial institution. We found no exceptions regarding the checking account. The Bureau does not reconcile their investment accounts, resulting in a \$570 understatement in the accounting system in 2020. We propose an adjustment at the end of 2020 to accurately represent the investment balance at year-end.
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 and February statements. 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 five reconciling credits (such as deposits in transit) from the December 31, 2020 bank reconciliation:
 - a. We traced each credit to the subsequent bank statements. The Deposits in Transit did not clear the subsequent bank statements. The DIT amounts were for Map & Visitor guide sales, these sales were made through the credit card collection service shared by the Holmes County Chamber of Commerce and the Bureau. As of the date of this report, the Chamber had not remitted these receipts to the Bureau. We recommend the Bureau continue working with Chamber to get the outstanding items remitted and cleared, as well as working to refine the process of collecting, remitting, and reporting these receipts.
 - b. We agreed the credit amounts to the General Ledger and determined they were dated prior to December 31. We found no exceptions.
7. We inspected investments held at December 31, 2020 and December 31, 2019 to determine that they were of a type authorized by the CVB. We found no exceptions.

Cash Receipts

1. We confirmed with the Holmes County Auditor the lodging taxes it paid to the Bureau during the years ending December 31, 2020 and 2019. The Holmes County Auditor confirmed the following amounts:

Year Ended	Amount
December 31, 2020	\$641,148
December 31, 2019	\$693,129

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Income by Customer Detail 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. AOS Bulletin 2003-005
- 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.

2. We selected 10 disbursements of lodging taxes from the General Ledger for the year ended December 31, 2020 and 10 disbursements from 2019 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 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 and 2019, 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, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Perry & Associates
Certified Public Accountants, A.C.
Marietta, Ohio

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OHIO AUDITOR OF STATE KEITH FABER



HOLMES COUNTY TOURISM BUREAU

HOLMES 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

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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