



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Hamilton Visitors Bureau
Butler County
One High Street
Hamilton, Ohio 45011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hamilton Visitors Bureau, Butler County, (the Bureau) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. The prior year report identified that the agreement between the Hamilton Visitors Bureau (the Bureau) and the Butler County Visitors Bureau requires that the Bureau send all hotel bed tax collections received from the City of Hamilton to the Butler County Visitors Bureau. During 2018, the first three quarterly payments were remitted by the City of Hamilton directly to the Butler Visitors Bureau on-behalf of the Bureau. However, the Bureau did not record the on-behalf receipts and disbursements in the accounting system. This issue has been resolved and all proper tax collections have been recorded during the audit period.

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

Keith Faber
Auditor of State
Columbus, Ohio

September 7, 2022

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON VISITORS BUREAU

BUTLER 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 9/20/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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