

**PICKAWAY COUNTY
VISITORS BUREAU**
PICKAWAY COUNTY, OHIO

AGREED-UPON PROCEDURES

**FOR THE YEARS ENDED
DECEMBER 31, 2021 & 2020**

OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Pickaway County Visitors Bureau
325 West Main Street
Circleville, Ohio 43113

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Pickaway County Visitors Bureau, prepared by Julian & Grube, Inc., for the period January 1, 2020 through December 31, 2021. 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. The Pickaway County Visitors 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

August 09, 2022

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Pickaway County Visitors Bureau
Pickaway County
325 West Main Street
Circleville, Ohio 43113

We have performed the procedures enumerated below on the Pickaway County Visitor Bureau's (the Bureau) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 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 years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau.

The Board of Trustees and the management of the Bureau have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing 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, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances recorded in the General Ledger Report to the December 31, 2019 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, 2021 beginning fund balances recorded in the General Ledger Report to the December 31, 2020 balances in the General Ledger Report. We found no exceptions.
3. We agreed the 2021 and 2020 bank reconciliations as of December 31, 2021 and 2020 to the total fund cash balances reported in the Balance Sheet Reports. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.

5. We selected the one reconciling debit (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced the debit to the subsequent March financial institution website transaction listing. 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. We found no exceptions.
6. We inspected investments held at December 31, 2021 and December 31, 2020 to determine that they were of a type authorized by the Bureau. We found no exceptions.

Cash Receipts

1. We confirmed with the City of Circleville the lodging taxes it paid to the Bureau during the years ending December 31, 2021 and 2020. The City of Circleville confirmed the following amounts:

Year Ended	Amount
December 31, 2021	\$70,277.01
December 31, 2020	\$32,251.50

2. We confirmed with Monroe Township the lodging taxes it paid to the Bureau during the years ending December 31, 2021 and 2020. Monroe Township confirmed the following amounts:

Year Ended	Amount
December 31, 2021	\$34,868.16
December 31, 2020	\$30,690.98

3. We confirmed with Circleville Township the lodging taxes it paid to the Bureau during the years ending December 31, 2021 and 2020. Circleville Township confirmed the following amounts:

Year Ended	Amount
December 31, 2021	\$9,569.64
December 31, 2020	\$8,553.61

4. We confirmed with Pickaway Township the lodging taxes it paid to the Bureau during the years ending December 31, 2021 and 2020. Pickaway Township confirmed the following amounts:

Year Ended	Amount
December 31, 2021	\$5,065.48
December 31, 2020	\$3,216.35

5. We compared the amounts from step 1, 2, 3, and 4 to amounts recorded as lodging tax receipts on the Bureau's General Ledger Report. From step 3, there was a difference of \$823.20 in 2020, as Circleville Township reported a payment issued for this amount, but the Bureau never received it. This payment was later reissued and delivered by the Township, then deposited by the Bureau on June 22, 2022. From step 4, there was a difference in 2021 of \$5,065.48 as this entire amount was issued and paid in December of 2021 by Pickaway Township, but not received by the Bureau until January of 2022. It was recorded and deposited by the Bureau in January of 2022. No other exceptions were noted.

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. Agreements with the City of Circleville, Monroe Township, Circleville Township and Pickaway Township

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

Auditor of State Bulletin 2003-005 concludes that disbursement of public funds (e.g. lodging taxes) for alcohol are generally improper. However, Auditor of State Bulletin 2014-003 explains when sales of alcohol at public events are permissible.

The agreements with the City of Circleville, Monroe Township, Circleville Township, and Pickaway Township disclose that monies derived from these agreements are to be used for encouraging economic development of the area through promotion of tourism and can be expended for any lawful purposes.

We selected 10 disbursements of lodging taxes from the General Ledger Reports for the year ended December 31, 2021 and 10 disbursements from 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.

We were engaged by the Bureau to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement of the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2021 and 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.

We are required to be independent of the Bureau and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Julian & Grube, Inc.
June 23, 2022

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OHIO AUDITOR OF STATE KEITH FABER



PICKAWAY COUNTY VISITORS BUREAU

PICKAWAY 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 8/23/2022

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