



**DAYTON/MONTGOMERY COUNTY CONVENTION AND VISITORS BUREAU  
MONTGOMERY COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2022 - 2021**





## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Dayton/Montgomery County Convention and Visitors Bureau  
Montgomery County  
1 Chamber Plaza, Suite A  
Dayton, Ohio 45402

We have performed the procedures enumerated below on the Dayton/Montgomery County Convention & Visitor Bureau's (the Bureau) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 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, 2022 and 2021 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, 2022 and 2021, and certain compliance requirements related to these transactions and balances. 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

1. We recalculated the December 31, 2022 and December 31, 2021 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2021 beginning fund balances recorded in the Balance Sheet to the December 31, 2020 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2022 beginning fund balances recorded in the Balance Sheet to the December 31, 2021 balances in the Balance Sheet. We found no exceptions.
3. We agreed the 2022 and 2021 bank reconciliations as of December 31, 2022 and 2021 to the total fund cash balances reported in the Balance Sheet. The amounts agreed.
4. We confirmed the December 31, 2022 Operating, Payroll, HRA Plan, and Flex Plan bank account balances with the Ohio Pooled Collateral System and we confirmed the December 31, 2022 Non-Governmental bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2022 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2022 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. We found no exceptions.
6. We selected the two reconciling credits (such as deposits in transit) from the December 31, 2022 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 Reconciliation Detail Report and determined they were dated prior to December 31. We found no exceptions.
7. We traced interbank account transfers occurring in December of 2022 and 2021 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.

**Cash Receipts**

1. We confirmed with Montgomery County the lodging taxes it paid to the Bureau during the years ending December 31, 2022 and 2021. Montgomery County confirmed the following amounts:

Year Ended	Amount
December 31, 2022	\$2,444,453
December 31, 2021	\$1,904,513

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Deposit and Check Disbursement Report and deposit ticket support packets. 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. Ohio Rev. Code § 5739.092
- d. The Bureau's By-Laws
- e. The Bureau's Administrative Policies
- f. The agreement dated October 4, 1994 between the Bureau and Montgomery County

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

Ohio Rev. Code § 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 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 Bureau's By-Laws, Articles of Incorporation and the Agreement dated October 4, 1994 between the Bureau and Montgomery County permits the Bureau to spend lodging taxes only for the maintenance and staffing of the Bureau's operations for the purpose of a) to promote the City of Dayton and Montgomery County as a desirable destination for conventions, meetings, conferences and trade shows; b) promote and facilitate visitor travel and tourism to the City of Dayton and Montgomery County; c) extend services, advice and assistance to organizations, businesses, and venues involved in the foregoing activities; and d) to enhance and maintain the image, goodwill, and high esteem of the City of Dayton and Montgomery County.

2. We selected 10 disbursements of lodging taxes from the Deposit and Check Disbursement Report for the year ended December 31, 2022 and 10 disbursements from 2021 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, 2022 and 2021, 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 24, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**DAYTON/MONTGOMERY COUNTY CONVENTION AND VISITORS BUREAU**

**MONTGOMERY 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 9/7/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)