



OHIO AUDITOR OF STATE
KEITH FABER





INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES

Destination Geauga
Geauga County
12375 Kinsman Rd, H-8
Newbury, Ohio 44065

We have performed the procedures enumerated below on the Destination Geauga’s (the Bureau) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2023 and 2022 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 June 30, 2023 and 2022 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 June 30, 2023 and 2022, 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 June 30, 2023, and June 30, 2022 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2021 beginning fund balance recorded in the Balance Sheet Report to the June 30, 2021 balance in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We could not agree the July 1, 2022 beginning fund balance recorded in the Balance Sheet Report to the June 30, 2022 balance in the Balance Sheet Report due to the lack of adjustments to write off stale dated checks at fiscal year-end. No additional exceptions noted.
3. We agreed the 2023 and 2022 bank reconciliation adjusted Quickbooks Reconciliation Detail Balances and Adjusted Bank Balances as of June 30, 2023, and 2022 to the total fund cash balances reported in the Balance Sheet. The amounts agreed.

Cash – (Continued)

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 June 30, 2023 bank reconciliation without exception.
5. We selected four reconciling debits (such as outstanding checks) from the June 30, 2023 bank reconciliation:
 - a. We traced each debit to the subsequent July 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 June 30. There were no exceptions.

Cash Receipts

1. We confirmed with Geauga County the lodging taxes it paid to the Bureau during the years ending June 30, 2023, and 2022. Geauga County confirmed the following amounts:

Year Ended	Amount
June 30, 2023	\$60,136
June 30, 2022	\$63,186

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau’s Transaction Detail By Account. We found no exceptions.

Cash Disbursements

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

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.

We selected 10 disbursements of lodging taxes from the Profit and Loss Detail for the year ended June 30, 2023, and 10 disbursements from 2022 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 June 30, 2023 and 2022, 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

March 21, 2024

OHIO AUDITOR OF STATE KEITH FABER



DESTINATION GEAUGA

GEAUGA 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 4/9/2024

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