



OHIO AUDITOR OF STATE
KEITH FABER





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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Destination Mansfield
Richland County
124 N. Main St.
Mansfield, Ohio 44902

We have performed the procedures enumerated below on the Destination Mansfield, Richland County, Ohio, (the Bureau) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 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, 2024 and 2023 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, 2024 and 2023, 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 and Investments

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balances for each fund recorded in the Reconciliation Detail Report to the December 31, 2022 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Reconciliation Detail Report to the December 31, 2023 balances in the Reconciliation Detail Report. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliations as of December 31, 2024 and 2023 to the total fund cash balances reported in the Statement of Assets and Liabilities Report. The amounts agreed.

4. We confirmed the December 31, 2024 bank account balances with the Bureau's financial institutions. We found no exceptions. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2024 bank reconciliation:
 - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
 - b. We traced the amounts and dates to the Profit & Loss Detail Report and determined the debits were dated prior to December 31. We found no exceptions.
6. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they were of a type authorized by the Bureau. We found no exceptions.

Cash Receipts

1. We confirmed with Richland County the lodging taxes it paid to the Bureau during the years ended December 31, 2024 and 2023. Richland County confirmed the following amounts:

Year Ended	Amount
December 31, 2024	\$728,492
December 31, 2023	\$664,346

We confirmed with the City of Mansfield the lodging taxes it paid to the Bureau during the years ending December 31, 2024 and 2023. The City of Mansfield confirmed the following amounts:

Year Ended	Amount
December 31, 2024	\$117,323
December 31, 2023	\$117,634

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Profit & Loss 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. Richland County Bed Tax Code of Regulations
- d. City of Mansfield Resolution 23-183.
- e. 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.

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2. We selected 10 disbursements of lodging taxes from the Profit & Loss Detail Report for the year ended December 31, 2024 and 10 disbursements from 2023 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 of 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, 2024 and 2023, 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 24, 2025

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OHIO AUDITOR OF STATE KEITH FABER



DESTINATION MANSFIELD-RICHLAND COUNTY

RICHLAND 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 8/14/2025

65 East State 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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