



Certified Public Accountants, A.C.

**HOLMES COUNTY TOURISM BUREAU  
HOLMES COUNTY  
Agreed-Upon Procedures  
For the Years Ended December 31, 2018 and 2017**

313 Second St.  
Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., #A  
St. Clairsville, OH 43950  
740 695 1569

1310 Market St., #300  
Wheeling, WV 26003  
304 232 1358

749 Wheeling Ave., #300  
Cambridge, OH 43725  
740 435 3417



OHIO AUDITOR OF STATE  
KEITH FABER



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

Board of Trustees  
Holmes County Tourism Bureau  
6 W. Jackson Street  
Millersburg, OH 44654

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Holmes County Tourism Bureau, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2017 through December 31, 2018. 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 Holmes County Tourism Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads 'Keith Faber'.

Keith Faber  
Auditor of State  
Columbus, Ohio

August 7, 2019

**This page intentionally left blank.**

HOLMES COUNTY TOURISM BUREAU  
HOLMES COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

**This page intentionally left blank.**



313 Second St.  
Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., Suite A  
St. Clairsville, OH 43950  
740 695 1569

1310 Market St., Suite 300  
Wheeling, WV 26003  
304 232 1358

749 Wheeling Ave., Suite 300  
Cambridge, OH 43725  
740 435 3417

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

May 3, 2019

Holmes County Tourism Bureau  
Holmes County  
6 W. Jackson Street  
Millersburg, OH 44654

To the Board of Directors:

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the **Holmes County Tourism Bureau** (the Bureau) and the Auditor of State, on the receipts, disbursements and balances recorded in the Bureaus cash basis accounting records for the years ended December 31, 2018 and 2017 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, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau. The sufficiency of the procedures is solely the responsibility of the parties specified in this 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.

This report only describes exceptions exceeding \$10.

### Cash and Investments

1. We recalculated the December 31, 2018 and December 31, 2017 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2017 beginning fund balance recorded in the General Ledger to the December 31, 2016 balance in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2018 beginning fund balance recorded in the General Ledger to the December 31, 2017 balance in the General Ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2018 and 2017 fund cash balances reported in the Balance Sheet. The cash balance was understated by \$178 in 2018 and by \$8,059 in 2017. We determined this was an outstanding check in 2018. We determined these were outstanding checks in 2017 which were later voided in 2018.

[www.perrycpas.com](http://www.perrycpas.com)

Tax – Accounting – Audit – Review – Compilation – Agreed Upon Procedures – Consultation – Bookkeeping – Payroll – Litigation Support – Financial Investigations  
Members: American Institute of Certified Public Accountants

\*Ohio Society of CPAs \* West Virginia Society of CPAs \* Association of Certified Fraud Examiners \* Association of Certified Anti-Money Laundering Specialists\*

**Cash and Investments (Continued)**

4. We observed the year-end bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balance to the amounts appearing in the December 31, 2018 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the December 31, 2018 bank reconciliation.
  - a. We traced each debit to the subsequent January bank statement. We noted one outstanding check had not cleared as of May 3, 2019. We found no other exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We selected all reconciling credits (such as deposits in transits) from the December 31, 2018 bank reconciliation.
  - a. We traced each credit to the subsequent bank statements. We noted both deposits in transit listed on the reconciliation had not cleared as of May 3, 2019. We recommend the Bureau perform a proof of cash in order to reconcile bank to book balances, rather than carrying a deposit-in-transit as a receivable item.
  - b. We agreed the credit amounts to the General Ledger. Each credit was recorded as a December receipt for the same amount recorded in the reconciliation.
7. We tested investments held at December 31, 2018 and December 31, 2017 to determine that they:
  - a. Were of a type authorized by the CVB. We found no exceptions.

**Cash Receipts**

1. We confirmed with Holmes County the lodging taxes it paid to the Bureau during the years ending December 31, 2018 and 2017. The County confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
December 31, 2018	\$ 615,109
December 31, 2017	\$ 564,088

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Income by Customer Report from QuickBooks. 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. AOS Bulletin 2003-005
- d. Ohio Rev. Code Section 5739.09(A)(2)

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



**Cash Disbursements (Continued)**

Ohio Rev. Code Section 5739.09(A)(2) 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 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2018 and 2017 in addition to all disbursements exceeding \$1,000, 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.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not examine or review the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2018 and 2017, 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.

This report is to provide 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, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**HOLMES COUNTY TOURISM BUREAU**

**HOLMES COUNTY**

### **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 20, 2019**