



OHIO AUDITOR OF STATE
KEITH FABER



**BELMONT COUNTY TOURISM COUNCIL, INC.
BELMONT COUNTY
DECEMBER 31, 2019 AND 2018**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Belmont County Tourism Council, Inc.
Belmont County
Ohio Valley Mall Unit 485
St. Clairsville, Ohio 43950

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Belmont County Tourism Council, Inc., Belmont County, Ohio (the Council), on the receipts, disbursements and balances recorded in the Council's cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Council. The Council is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council. 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

1. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Council's monthly financial statement to the December 31, 2017 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, 2019 beginning fund balances recorded in the Council's monthly financial statement to the December 31, 2018 balances in the Council's monthly financial statement. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the Council's monthly financial statement. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balances with the Council's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliations:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the manual monthly check register, to determine the debits were dated prior to December 31. There were no exceptions.

Cash Receipts

1. We summarized lodging taxes the Belmont County Cross Reference Report by Vendor reported as payments to the Council during the years ending December 31, 2019 and 2018. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2019	\$1,407,201
December 31, 2018	\$435,450

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Council's manual monthly check register. We found no exceptions.

Cash Disbursements

1. We inquired of management regarding sources describing allowable purposes or restrictions related to the Council's disbursements of lodging taxes. We listed these sources and summarized significant related restrictions below:

Source of Restrictions

- a. The Council's Articles of Incorporation.
- b. The Council's 501(c)(3) Tax Exemption.
- c. Ohio Rev. Code § 5739.09(A)(2)

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

Ohio Rev. Code § 5739.09(A)(2) restricts the Council 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.

We selected 10 disbursements of lodging taxes from the Council's manual monthly check register for the year ended December 31, 2019 and 10 disbursements from 2018 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 Council's lodging tax receipts and disbursements for the years ended December 31, 2019 and 2018, 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.

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This report is to provide assistance in the evaluation of the Council's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 16, 2020

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OHIO AUDITOR OF STATE KEITH FABER



BELMONT COUNTY TOURISM COUNCIL INC.

BELMONT 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
JULY 2, 2020**