



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Greater Springfield Convention and Visitors Bureau
Clark County
20 South Limestone Street, Suite 100
Springfield, Ohio 45502

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Greater Springfield Convention and Visitors Bureau (the Bureau), on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the year ended December 31, 2019 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 year ended December 31, 2019 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

1. We recalculated the December 31, 2019 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2019 beginning fund balances recorded in the Trial Balance Report to the December 31, 2018 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 fund cash balances reported in the Trial Balance Report. We found no exceptions.
4. We confirmed the December 31, 2019 bank account balances with the Bureau's financial institutions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected all four reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliations:
 - a. We traced each debit to the subsequent January and March bank statements. We found no exceptions.
 - b. We traced the amounts and dates to the General Ledger check register, to determine the debits were dated prior to December 31. There were no exceptions.

Cash Receipts

1. We confirmed with City of Springfield, Moorefield Township, and Springfield Township the lodging taxes it paid to the Bureau during the year ending December 31, 2019. The City and Townships confirmed the following amounts:

Year Ended	Amount
December 31, 2019	\$561,625

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Deposit 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 Code of Regulations
- c. The Bureau's 501(c)(6) Tax Exemption
- d. The Agreement, dated August 29, 2017 between the Bureau and the City of Springfield
- e. The Agreements, dated January 1, 2017, between the Bureau and Springfield Township and Moorefield Township

The Bureau's tax exemption and articles of incorporation prohibits it from disbursements supporting a candidate's election.

The Bureau's Code of Regulations and the agreements between the Bureau and the City of Springfield, dated August 29, 2017, and the agreements between the Bureau and Moorefield and Springfield Townships, dated January 1, 2017, permits the Bureau to spend lodging taxes only for the maintenance and staffing of the Bureau's operations for the purpose of destination marketing to benefit the Springfield – Clark County area and any activities that would assist this purpose.

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 General Ledger for the year ended December 31, 2019 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 exceptions.

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 year ended December 31, 2019, 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.

Greater Springfield Convention and Visitors Bureau
Clark County
Independent Accountants' Report on
Applying Agreed-Upon Procedures
Page 3

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 year ended December 31, 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

April 23, 2020

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OHIO AUDITOR OF STATE
KEITH FABER



GREATER SPRINGFIELD CONVENTION AND VISITOR BUREAU

CLARK 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
MAY 14, 2020**