



OHIO AUDITOR OF STATE
KEITH FABER



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Union County Convention and Visitors Bureau
Union County
227 East 5th St.
Marysville, Ohio 43040

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Union County Convention & Visitor Bureau (the Bureau) on the receipts, disbursements and balances recorded in the Bureau'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 Bureau. The Bureau 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 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 and December 31, 2018 Reconciliation Summary. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Reconciliation Summary to the December 31, 2017 balances from 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 Reconciliation Statement to the December 31, 2018 balances in the Balance Sheet. We found no exceptions.
3. We agreed the totals per the Reconciliation Statement to the total of the December 31, 2019 and 2018 fund cash balances reported in the Balance Sheet. We noted an unreconciled balance of \$5,074 at December 31, 2019 due to: 1) check #9221 dated 06/05/19 and in the amount of \$105 and clearing the bank in January 2021 but not appearing as a reconciling debit at December 31, 2019 and 2) transfer dated October 31, 2019 in the amount of \$5,179 for shared services with the Union County Chamber of Commerce was included as a reconciling debit at December 31, 2019 but had cleared the bank in 2019. We also noted an unreconciled balance of \$1,654 at December 31, 2018, which was subsequently corrected by the Bureau in 2019.
4. We confirmed the December 31, 2019 bank account balance with the Bureau's financial institution. We found no exception. We also agreed the confirmed balance to the amount appearing in the December 31, 2019 bank reconciliation without exception.

Cash (Continued)

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
 - a. We traced each debit to the subsequent January and February bank statements. We found one transfer in the amount of \$5,179 and dated October 31, 2019 had cleared the bank prior to December 31, 2019 but was erroneously included as a reconciling debit at December 31, 2019.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.

6. We traced interbank account transfers occurring in December of 2019 and 2018 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.

Cash Receipts

1. We confirmed with Union County and the City of Marysville the lodging taxes it paid to the Bureau during the years ending December 31, 2019 and 2018. Union County and the City confirmed the following amounts:

Entity	Year Ended	Amount
Union County	December 31, 2019	\$182,144
Union County	December 31, 2018	\$227,520
City of Marysville	December 31, 2019	\$120,964
City of Marysville	December 31, 2018	\$120,759

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Payment and Deposit Register. We noted the 09/17/18 payment from the City of Marysville in the amount of \$5,306 was erroneously deposited into the fiscal agent's, Union County Chamber of Commerce, bank account and was not corrected and credited to the Bureau until February 2021.

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 By-Laws
- c. The Bureau's 501(c)(6) Tax Exemption
- d. City of Marysville Ordinance 1755 Section I
- e. Contractual Agreement with Union County
- f. Ohio Rev. Code Section 5739.09(J)
- g. Auditor of State Bulletin 2003-005

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

Ohio Rev. Code Section 5739.09(J) restricts the Bureau to spending lodging tax "specifically for promotion, advertising, and marketing of the region in which the county is located."

Cash Disbursements (Continued)

Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

The City of Marysville Ordinance 1755 permits the Bureau to spend lodging taxes for advertising, publicizing or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion.

The Contract Agreement with Union County permits the Bureau to spend lodging taxes to provide a comprehensive public relations and marketing program to inform the traveling public of the tourist attractions and facilities within Union County, attract meetings, organizations, bus tours and visitors to Union County and its facilities, and perform activities necessary to promote tourism, convention and other related activities for the general benefit of the County's citizens and businesses.

The Bureau's By-Laws permit the Bureau to spend the lodging taxes for the promotion of Union County, Ohio, as a tourism destination.

We selected 10 disbursements of lodging taxes from the 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. We did note with the 03/27/18 online payment for various supplies that the Bureau maintained packing slips rather than invoices for four purchases. These packing slips did not include shipping costs totaling \$117.

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, 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.

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, 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

February 23, 2021

OHIO AUDITOR OF STATE KEITH FABER



UNION COUNTY CONVENTION AND VISITORS BUREAU

UNION 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 3/23/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov