



OHIO AUDITOR OF STATE  
**KEITH FABER**







**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Cambridge/Guernsey County Visitors and Convention Bureau  
Guernsey County  
627 Wheeling Avenue  
Cambridge, Ohio 43725

We have performed the procedures enumerated below on the Cambridge/Guernsey County Visitors and Convention Bureau's, Guernsey County, Ohio (the Bureau), receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 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, 2021 and 2020 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, 2021 and 2020, 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, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances recorded in the Statement of Cash Flows Report to the December 31, 2019 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances recorded in the Statement of Cash Flows Report to the December 31, 2020 balances in the Statement of Cash Flows Report. We found no exceptions.

3. We agreed the 2021 and 2020 bank reconciliations as of December 31, 2021 and 2020 to the total fund cash balances reported in the Bureau's Statement of Cash Flows. The Bureau's bank reconciliation totals at December 31, 2020 of \$423,635 did not agree to its fund balance noted on the December 31, 2020 Statement of Cash Flows of \$423,659, a variance of \$24. Per review of the Bureau's audit trail report, we have determined this to be due to a voided warrant to Medical Mutual in December of 2020 that was not voided until April 2021.
4. We confirmed the December 31, 2021 bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.
6. We inspected the Transaction Report to determine the whether the Finding For Adjustment identified in the prior agreed upon procedures was properly posted to the ledgers and reflected in the fund balances in Procedure 2. The 2018-2019 Agreed-Upon Procedures Report included a proposed adjustment of \$1,452 to increase the Bureau's investment balance to agree to the bank confirmation at December 31, 2019. The Bureau made an adjustment of \$1,286 to its books instead of the \$1,452 due to not posting the adjustment until April of 2020. Investment balances on the Bureau's reconciliation for the current audit period agree to the bank confirmation so we have determined this adjustment corrected the issue.
7. We inspected investments held at December 31, 2021 and December 31, 2020 to determine that they were of a type authorized by the Bureau. We found no exceptions.

**Cash Receipts**

1. We summarized lodging taxes the Guernsey County's Transaction History Report reported as payments to the Bureau during the years ending December 31, 2021 and 2020. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2021	\$453,343
December 31, 2020	\$300,291

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Transaction Detail by Account. 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. The agreement dated in December of 2005 between the Bureau and Guernsey County Commissioners.
- d. Ohio Rev. Code § 5739.092

### Cash Disbursements (Continued)

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.

We selected 10 disbursements of lodging taxes from the Transaction Detail by Account report for the year ended December 31, 2021 and 10 disbursements from 2020 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 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, 2021 and 2020, 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  
Auditor of State  
Columbus, Ohio

June 22, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**CAMBRIDGE/GUERNSEY COUNTY VISITORS AND CONVENTION BUREAU**

**GUERNSEY 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 7/5/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)