



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Darke County Visitors Bureau
Darke County
421 South Broadway Street
Greenville, Ohio 45331

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Darke County Visitors Bureau, Darke County, (the Bureau) for the years ended December 31, 2021 and 2020.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Bureau's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Bureau's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Bureau's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. The Bureau failed to timely remit payroll withholdings due at year end 2021. Withholdings for State of Ohio income tax, School District income tax, Federal income tax, Medicare, Social Security, and City of Greenville income tax were all due during January 2022. However, withholdings were not timely remitted. Federal income tax, Medicare and Social Security were not remitted until March 16, 2022. Payments to the Ohio Department of Taxation were not remitted until May 20, 2022. Payments to the City of Greenville were not remitted until August 8, 2022. The Bureau should implement policies and procedures to verify that all payroll withholdings are remitted in a timely manner. Failure to do so could result in the assessment of fines and penalties from the respective taxing agencies as well as findings for recovery.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Bureau had not established a credit card policy. This matter was corrected for the years ended December 31, 2021 and 2020.



Keith Faber
Auditor of State
Columbus, Ohio

November 21, 2022

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DARKE COUNTY VISITORS BUREAU

DARKE 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 12/6/2022

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This report is a matter of public record and is available online at
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