



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Vinton County Convention and Visitor's Bureau
Vinton County
101 E. Main Street
McArthur, Ohio 45651

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Vinton County Convention and Visitor's Bureau, Vinton County, Ohio, (the Bureau) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2022 and 2021.

The Bureau's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 was not preparing timely reconciliations for 2021 and 2022. Monthly reconciliations for all of 2021 and the first ten months of 2022 were not performed until October 3, 2023. In addition, the most recent reconciliation for September 2023 identified the following errors:
 - Disbursements of \$3,721.01 were recorded on September 30, 2023 as a plug amount;
 - Duplicate check for \$600 was recorded on September 6, 2023;
 - July 31, 2023 bank balance of \$4,821.42 was recorded as a receipt on July 31, 2023; and
 - \$100 AGOCHAR ACH payment from bank statement not posted in QuickBooks.

There is a remaining \$600 in unidentified bank reconciliation errors for September 2023.

The Bureau should timely reconcile each month. Any variances should be investigated and corrected in a timely manner.

2. The CVB obtained a mortgage with Ohio Valley Bank on April 8, 2022 in the amount of \$229,500. The loan proceeds and corresponding disbursement was not recorded in the QuickBooks system.

Failure to record all on behalf activity resulted in the profit and loss report receipts and disbursements being understated.

The Treasurer should record all activity related to the Bureau.

Current Year Observations (Continued)

3. The Bureau paid independent contractors in 2022 related to the Hotel McArthur program. However, no formal timesheet documentation was maintained.

Failure to maintain documentation to support hours worked could raise questions in the accuracy of hours worked and could lead to potential overpayments.

The Bureau should implement procedures to document hours worked for each pay period and retain for audit purposes. The Bureau has since changed their practices and formal time sheets are completed in 2023.

4. Supporting documentation for all expenditures is maintaining in a yearly binder. We examined the supporting documentation for 2022 and 2021, and two disbursements in 2022 did not have supporting documentation on file. Also, the Executive Director received quarterly bonuses which were not approved in the minute record though the individual bonus payments were approved.

Supporting documentation for all disbursements should be retained by the Bureau and presented for audit. Minutes should document approval of any contract bonuses.

Current Status of Matters Reported in our Prior Engagement

5. The Bureau used a debit card in the prior audit and continued to use the debit card in our current engagement. No policy was established regarding the use of the debit card. Failure to properly adopt a policy could lead to misuse of the debit card.

The Bureau should adopt a debit card policy and the Treasurer should include support for all debit card payments.



Keith Faber
Auditor of State
Columbus, Ohio

October 23, 2023

OHIO AUDITOR OF STATE KEITH FABER



VINTON COUNTY CONVENTION AND VISITORS BUREAU

VINTON 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 11/9/2023

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