



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

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

Cambridge/Guernsey County Visitors and Convention Bureau  
Guernsey County  
627 Wheeling Avenue  
Suite 200  
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, 2023 and 2022 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, 2023 and 2022 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, 2023 and 2022, 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, 2023 and December 31, 2022 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balances recorded in the Statement of Cash Flows Report to the December 31, 2021 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We noted a variance of \$4,842 due to two checks written in 2021, and subsequently voided in 2022. We also agreed the January 1, 2023 beginning fund balances recorded in the Statement of Cash Flows Report to the December 31, 2022 balances in the Statement of Cash Flows Report. We found no exceptions.

**Cash and Investments (Continued)**

3. We agreed the 2023 and 2022 bank reconciliation as of December 31, 2023 and 2022 to the total fund cash balances reported in the Bureau's Summary Balance Sheet Report. The Bureau's bank reconciliation totals at December 31, 2023 of \$548,529 did not agree to its fund balance noted on the December 31, 2023 Summary Balance Sheet Report of \$ 548,764, a variance of \$235. Per review of the Bureau's audit trail report, we have determined this was due to two disbursements being posted as checks in addition to transfers in QuickBooks. The transfer was reversed in February of 2024 when the error was identified by the Bureau. The Bureau's bank reconciliation totals at December 31, 2022 of \$590,635 did not agree to its fund balance noted on the December 31, 2022 Summary Balance Sheet Report of \$590,662, a variance of \$27. Per review of the Bureau's audit trail report, we have determined this was due to the January 2022 AT&T bill originally being paid via auto-pay that did not clear the bank. The amount due from January 2022 was paid with the February 2022 payment, with the original payment later being marked void.
4. We confirmed the December 31, 2023 bank account balances with the Bureau's financial institution. We found no exceptions. We observed the year-end bank balance for the Raymond James account on the financial institution's website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023 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 selected all reconciling credits (such as deposits in transit) from the December 31, 2023 bank reconciliation:
  - a. We traced each credit to the subsequent January bank statement. We found no exceptions.
  - b. We agreed the credit amounts to the General Ledger and determined they were dated prior to December 31. We found no exceptions.
7. We inspected investments held at December 31, 2023 and December 31, 2022 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, 2023 and 2022. The total reported disbursements were as follows:

| <b>Year Ended</b> | <b>Amount</b> |
|-------------------|---------------|
| December 31, 2023 | \$526,408     |
| December 31, 2022 | \$554,379     |

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Profit and Loss Detail Report. We found no exceptions.

## Cash Disbursements

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

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 Vendor Balance Detail Report for the year ended December 31, 2023 and 10 disbursements from 2022 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, 2023 and 2022, 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

August 12, 2024

# 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 8/22/2024**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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