



**PERRYSBURG CONVENTION AND VISITORS BUREAU  
WOOD COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2008**



**Mary Taylor, CPA**  
Auditor of State



PERRYSBURG CONVENTION AND VISITORS BUREAU  
WOOD COUNTY

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees  
Perrysburg Convention and Visitors Bureau  
105 W. Indiana Avenue  
Perrysburg, OH 43551

We have performed the procedures enumerated below, to which the management of the Perrysburg Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from City of Perrysburg, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2008 and 2007. The Bureau is responsible for disbursing lodging taxes for allowable purposes. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Bureau. 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.

#### Cash Receipts

1. We confirmed with City of Perrysburg the lodging taxes they paid to the Bureau during the years ending December 31, 2008 and 2007. The City confirmed the following amounts:

<u>Year Ended</u>	<u>Amount</u>
December 31, 2008	\$115,520
December 31, 2007	\$ 29,167

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's cash receipts journal. 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 Bureau's Code of Regulations
- d. The agreement dated January 1, 2005 between the Bureau and City of Perrysburg.
- e. Auditor of State Bulletin 2003-005

The Bureau's Articles of Incorporation prohibits it from disbursements that benefit any member, trustee or officer.

**Cash Disbursements (Continued)**

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

The Bureau's agreement dated January 1, 2005 between the Bureau and City of Perrysburg permits the Bureau to spend lodging taxes only for the benefit of the City, its citizens, and the business community thereof, by promoting and publicizing City of Perrysburg and surrounding areas, in order to generate and develop the patronage and business of tourism and conventions by attracting cultural, educational, religious, professional, and sports organizations into the City.

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

2. We selected all disbursements exceeding \$1,000 of lodging taxes from the years ended December 31, 2008 and 2007 and compared the purpose for these disbursements as documented on vendor invoices or other supporting documentation to the sources of restriction 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 not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the year ended December 31, 2008 and 2007, the objective of which would have been to opine on lodging tax receipts and disbursements. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Bureau and is not intended to be, and should not be used by anyone else.



**Mary Taylor, CPA**  
Auditor of State

May 26, 2009



Mary Taylor, CPA  
Auditor of State

**PERRYSBURG CONVENTION AND VISITORS BUREAU**

**WOOD COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 25, 2009**