

Vinton County Convention and Visitors Bureau
Agreed-Upon Procedures Over Lodging Tax Receipts and Related Disbursements
For the Years Ended December 31, 2008 and 2007



Balestra, Harr & Scherer, CPAs, Inc.

528 South West St, P.O. Box 687, Piketon, Ohio 45661 Phone: (740) 289-4131 Fax: (740) 289-3639



Mary Taylor, CPA

Auditor of State

Board Members

Vinton County Convention and Visitors Bureau
104 West Main Street
McArthur, Ohio 45651

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* for the Vinton County Convention and Visitors Bureau prepared by Balestra, Harr & Scherer, CPAs, Inc., for the period January 1, 2007 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Vinton County Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

October 7, 2009

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Independent Accountants' Report on Applying Agreed-Upon Procedures

August 31, 2009

Members of the Board
Vinton County Convention and Visitors Bureau
104 West Main Street
McArthur, Ohio 45651

We have performed the procedures enumerated below, to which the management of the Vinton County Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Brown Township and Vinton County, Ohio, 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 Brown Township and Vinton County, Ohio the lodging taxes paid to the Bureau during the years ending December 31, 2008 and 2007. The Township and the County confirmed the following amounts:

<u>Year Ended</u>	<u>Amount</u>
Brown Township	
December 31, 2008	\$10,470
December 31, 2007	9,406
Vinton County, Ohio	
December 31, 2008	\$20,682
December 31, 2007	22,202

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts in the Bureau's general ledger. 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:

Sources of Restriction:

- The Bureau's Articles of Incorporation
- Vinton County, Ohio's Resolution 5-31-05
- Brown Township, Vinton County, Ohio Resolution 0605
- Ohio Revised Code Section 5739.09(A)(2)

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

Ohio Revised Code Section 5739.09(A)(2) 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 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

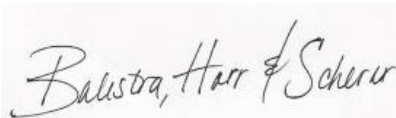
Resolution 5-31-05 permits the Bureau to spend lodging taxes only as prescribed in the Ohio Revised Code.

Resolution 0605 permits the Bureau to spend lodging taxes only as prescribed in the Ohio Revised Code

2. We selected all non-payroll-related disbursements exceeding \$500 for 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 source 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 of the restrictions listed above.

We were not engaged to, and did not examine, the Bureau's lodging tax receipts and disbursements for the years 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.



Balestra, Harr, & Scherer Consulting, LLC

August 31, 2009



Mary Taylor, CPA
Auditor of State

CONVENTION AND VISITORS BUREAU

VINTON 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
OCTOBER 19, 2009**