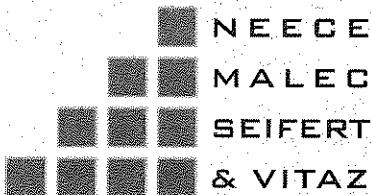


LAKE COUNTY VISITORS BUREAU

LAKE COUNTY

JANUARY 1, 2009 TO DECEMBER 31, 2009

AGREED UPON PROCEDURE



Certified Public Accountants

www.neececpa.com

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

Board of Trustees
Lake County Visitors Bureau
35300 Vine Street, Suite A
Eastlake, OH 44095

We have performed the procedures enumerated below, to which the management of the Lake County Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the Board of Lake County Commissioners, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the year ended December 31, 2009. 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 the Board of Lake County Commissioners the lodging taxes it paid to the Bureau during the year ending December 31, 2009. The Board of Lake County Commissioners confirmed the following amounts:

<u>Year Ended</u>	<u>Amount</u>
December 31, 2009	\$ 588,633

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's QuickBooks report of Bed Tax Revenue. We found two exceptions.

<u>Date</u>	<u>Confirmation</u>	<u>QuickBooks</u>
3/31/09	\$ 34,125.61	\$ 36,168.41
4/30/09	\$ 35,377.58	\$ 37,687.27

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:

CHARDON OFFICE : 121 South Street, Suite 201
Chardon, OH 44024
(440) 286-5222 Phone
(888) 942-8111 Toll Free
(440) 286-4300 Fax

MENTOR OFFICE: 5966 Heisley Road, Suite 201
Mentor, OH 44060
(440) 951-2451 Phone
(440) 352-3949
(440) 352-9314 Fax

GARFIELD OFFICE: 5258 Transportation Boulevard
Garfield Heights, OH 44125
(216) 663-1264 Phone
(216) 662-4319 Fax

Source of Restrictions

- a) The Bureau's Articles of Incorporation
- b) The Bureau's 501(c)(6) Tax Exemption
- c) The Bureau's By-Laws

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

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

- 2. We haphazardly selected sixty disbursements of lodging taxes from the year ended December 31, 2009 in addition to all disbursements exceeding \$ 9,917. 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 year ended December 31, 2009, 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.

Neece Melic Seifert & Vitay

Mentor, Ohio
June 22, 2010



Mary Taylor, CPA
Auditor of State

LAKE COUNTY VISITORS BUREAU

LAKE 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
AUGUST 24, 2010**