

WAYNE COUNTY CONVENTION AND VISITORS BUREAU

**AGREED-UPON PROCEDURES OVER LODGING
TAX RECEIPTS AND RELATED DISBURSEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007**

WAYNE COUNTY CONVENTION AND VISITORS BUREAU
TABLE OF CONTENTS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

Independent Accountants' Report on Applying Agreed-Upon Procedures. 1

This Page is Intentionally Left Blank.

KNOX & KNOX

Accountants and Consultants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

December 10, 2009

Members of the Board
Wayne County Convention and Visitors Bureau
428 West Liberty Street
Wooster, Ohio 44691

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

<u>Year Ended</u>	<u>Amount</u>
City of Wooster	
December 31, 2008	\$8,474
December 31, 2009	5,652
Wayne County	
December 31, 2008	\$195,072
December 31, 2009	196,093

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 Restrictions:

- The Bureau's Articles of Incorporation
- The Bureau's 501 (c)(6) Tax Exemption
- Ohio Revised Code Section 5739.09 (A)(2)
- Board Resolutions

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.

The resolution passed by the City of Wooster permits the Bureau to spend lodging taxes for the promotion of tourism for the City.

2. We selected all non-payroll-related disbursements exceeding \$1,000 and all payroll-related disbursements 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 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.

KNOX & KNOX

December 10, 2009



Mary Taylor, CPA
Auditor of State

CONVENTION AND VISITORS BUREAU

WAYNE 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
JANUARY 12, 2010**