

**THE CONVENTION & VISITOR
BUREAU OF
WORTHINGTON, INC.**

AGREED-UPON PROCEDURES

January 1, 2008 to December 31, 2009

Cotterman-Wilson



Dave Yost • Auditor of State

Board of Trustees
The Convention and Visitor Bureau of Worthington, Inc.
579 High Street
P.O. Box 225
Worthington, Ohio 43085

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of The Convention and Visitor Bureau of Worthington, Inc., Franklin County, prepared by Cotterman-Wilson CPAs, Inc., for the period January 1, 2008 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

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 Convention and Visitor Bureau of Worthington, Inc. is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 21, 2012

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Cotterman-Wilson

Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Trustees
The Convention & Visitor Bureau
of Worthington, Inc.
Worthington, Ohio

We have performed the procedures enumerated below, to which the management of The Convention & Visitor Bureau of Worthington, Inc. (The Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Worthington, and to help evaluate whether The Bureau disbursed these lodging taxes for allowable purposes described below for the period January 1, 2008 to 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 City of Worthington the lodging taxes it paid to The Bureau during the period January 1, 2008 to December 31, 2009. The City of Worthington confirmed the following amounts:

Year Ended	Amount
December 31, 2009	\$92,580.09
December 31, 2008	\$123,225.60

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:

Cash Disbursements-Continued

Source of Restrictions

- a. Articles of Incorporation
 - i. Prohibits disbursements supporting any candidate or attempting to influence legislation.
 - ii. Prohibits payments except for reasonable compensation for services or products provided to The Bureau.
 - iii. Restricts The Bureau to spending lodging tax for promotion, advertising, and marketing of the City of Worthington.
 - iv. Upon dissolution, assets must be distributed to another convention bureau supporting the city of Worthington or to the City of Worthington
 - b. Auditor of State Bulletin 2003-005
 - i. Deems disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.
2. We haphazardly selected forty disbursements of lodging taxes from the period January 1, 2008 to December 31, 2009 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*. **We found four credit card invoices which did not have individual receipts for all charges. Since the disbursement lacked adequate documentation, we could not determine if the payment was 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, 2009 and 2008, the objective of which would have been to express an opinion 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 the Auditor of State and is not intended to be, and should not be used by anyone else.

Cotterman - Wilson CPAs, Inc.

October 6, 2011
Worthington, Ohio



Convention & Visitors Bureau of
WORTHINGTON

October 5, 2011

Michael S. Wilson, CPA
Cotterman-Wilson CPAs, Inc.
951 High Street
Worthington, Ohio 43085

Dear Mr. Wilson:

We have reviewed your "Independent Accountants' Report On Applying Agreed-Upon Procedures" for the period January 1, 2008 to December 31, 2009 and wish to comment regarding item 2 under "Cash Disbursements."

After your discovery of inadequate documentation for four credit card invoices we have made our Executive Director aware of this deficiency and instructed her to retain all individual receipts when using the Bureau's credit card. We also have reminded her that the receipt should indicate the business purpose of the expenditure. We believe this will ensure adequate documentation for all the Bureau's expenditures.

Thank you for your service and comments.

Sincerely,

Michael D. Clevenger, Board Member & Treasurer
The Convention & Visitors Bureau of Worthington

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Dave Yost • Auditor of State

THE CONVENTION AND VISITORS BUREAU OF WORTHINGTON, INC.

FRANKLIN 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
APRIL 3, 2012