

PICKAWAY COUNTY VISITORS BUREAU
PICKAWAY COUNTY

AGREED-UPON PROCEDURES

YEARS ENDED DECEMBER 31, 2011 AND 2010



Whited Seigneur Sams & Rabe, LLP
CERTIFIED PUBLIC ACCOUNTANTS

213 South Paint Street, Chillicothe, Ohio 45601-3828
Phone: (740) 702-2600 • Fax: (740) 702-2610 • Audit Fax: (740) 702-2612
email@wssrcpa.com • <http://www.wssrcpa.com>



Dave Yost • Auditor of State

Board of Trustees
Pickaway County Visitors Bureau
325 W. Main Street
Circleville, Ohio 43113

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Pickaway County Visitors Bureau prepared by Whited, Seigneur, Sams & Rahe CPAs, LLP, for the period January 1, 2010 through December 31, 2011. 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 Pickaway County Visitors Bureau is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

May 30, 2012

This page intentionally left blank.

Whited Seigneur Sams & Rahe, LLP

CERTIFIED PUBLIC ACCOUNTANTS

(740) 702-2600—Phone
(740) 702-2610—Fax
(740) 702-2612—Audit Fax
email@wssrcpa.com
http://www.wssrcpa.com



213 South Paint Street, Chillicothe, OH 45601-3828

Jerry B. Whited, CPA
Donald R. Seigneur, CPA
John R. Sams, CPA
Barry L. Rahe, CPA
Kathleen M. Alderman, CPA
Nathan C. Baldwin, CPA

Independent Accountants' Report on Applying Agreed-Upon Procedures

April 24, 2012

Board of Trustees
Pickaway County Visitors Bureau
Pickaway County
Circleville, Ohio 43113

We have performed the procedures enumerated below, to which the management of the Pickaway County Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Circleville Township, City of Circleville, and Monroe Township, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2011 and 2010. 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 and applicable attestation standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 Circleville Township, City of Circleville, and Monroe Township the lodging taxes they paid to the Bureau during the years ending December 31, 2011 and 2010. They confirmed the following amounts in total:

Year Ended	Amount
December 31, 2011	\$ 64,707.80
December 31, 2010	\$ 49,627.12

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Profit and Loss Detail Report. We found no exception for 2011 and one exception for 2010.

The Bureau posted a deposit on 9/22/10 for \$3,999.73 and the deposit amount on the confirmation from Circleville Township shows an amount of \$3,914.19. The deposit recorded by the Bureau is \$85.54 more than what was confirmed by Circleville Township.

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
- The Bureau's Governing Code of Regulations
- The Bureau's 501(c)(4) Tax Exemption
- Agreements with Circleville Township, Monroe Township, and the City of Circleville
- Auditor of State of Ohio Technical Bulletins

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 fifty nine disbursements of lodging taxes from the years ended December 31, 2011 and 2010 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 above. We found no instances of 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, 2011 and 2010, 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.

Respectfully submitted,

WHITED SEIGNEUR SAMS AND RAHE CPAs, LLP

Whited Seigneur Sams & Rahe



Dave Yost • Auditor of State

PICKAWAY COUNTY VISITORS BUREAU

PICKAWAY 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 12, 2012