

**REYNOLDSBURG VISITORS AND COMMUNITY
ACTIVITIES BUREAU
FRANKLIN COUNTY, OHIO**

AGREED UPON PROCEDURES
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

WOLF, ROGERS, DICKEY & CO.
Certified Public Accountants



Dave Yost • Auditor of State

Members of the Board
Reynoldsburg Visitors and Community Activities Bureau
P.O. Box 357
Reynoldsburg, Ohio 43068

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Reynoldsburg Visitors and Community Activities Bureau, Franklin County, prepared by Wolf, Rogers, Dickey & Co., for the period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted this report 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 Reynoldsburg Visitors and Community Activities 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

December 10, 2012

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Wolf, Rogers, Dickey & Co.

Certified Public Accountants

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Members of the Board
Reynoldsburg Visitors and Community Activities Bureau
Franklin County
P.O. Box 357
Reynoldsburg, Ohio 43068

We have performed the procedures enumerated below, to which the management of the Reynoldsburg Visitors and Community Activities Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Reynoldsburg 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 engagement 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 the City of Reynoldsburg the lodging taxes it paid to the Bureau during the years ended December 31, 2011 and 2010. The City confirmed the following amounts:

Year Ended	Amount
December 31, 2011	\$75,000.00
December 31, 2010	\$75,000.00

2. We compared the amounts from Step 1 to amounts recorded as lodging tax receipts on 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 on the next page:

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Franklin County
Independent Accountants' Report on Applying Agreed-Upon Procedures

Cash Disbursements, continued

Sources of Restrictions:

- a. The Bureau's Articles of Incorporation
- b. The Bureau's By-Laws
- c. The Bureau's 501(c)(6) Tax Exemption
- d. City of Reynoldsburg's Ordinance 44-02 dated 5-28-02
- e. Ohio Revised Code Section 5739.09(A)(2)
- f. Auditor of State of Ohio Bulletin 2003-005

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 Bureau's By-Laws permits the Bureau to spend the lodging taxes only as prescribed in the Ohio Revised Code.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2011 and 2010 in addition to all disbursements exceeding \$2,000, 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 where the purpose described on the invoice or other supporting documentation violated the restrictions listed above, except for the two disbursements which no vendor invoice or supporting documentation was provided. These two disbursements are listed on the attached schedule.

* * * * *

Bureau Response

You are indicating that you do not have expense reports dated 12/8/10 and 12/16/11. These reports were part of the documents given to your firm. At the time the checks were written for these expenses, the following procedures were followed: Our Executive Director submits all bills, along with invoices, receipts, etc. to our bookkeeper. At that time all the receipts are checked to correspond with the check request, addition is checked, and the check is cut. The checks and documentation then go to the Board Treasurer for verification and signature.

The paperwork on these two transactions were our original copies, so we are unable to replicate these reports.

As your representative was leaving our offices, quite a few of the files were dropped on the floor. Many weeks after that we found a report under a breakfront that we were able to submit.

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Reynoldsburg Visitors and Community Activities Bureau
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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.

Wolf, Rogers, Dickey & Co.
Certified Public Accountants

October 19, 2012



Dave Yost • Auditor of State

REYNOLDSBURG VISITORS AND COMMUNITY ACTIVITIES BUREAU

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
DECEMBER 20, 2012