

DUBLIN CONVENTION & VISITORS BUREAU

FRANKLIN COUNTY, OHIO

AGREED-UPON PROCEDURES

For the Years Ended June 30, 2016 and 2015





Dave Yost • Auditor of State

Board of Directors
Dublin Convention and Visitors Bureau
9 S High St
Dublin, OH 43017

We have reviewed the *Agreed-Upon Procedures* of the Dublin Convention and Visitors Bureau, Franklin County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2014 through June 30, 2016. 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 Dublin Convention and 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

January 19, 2017

This page intentionally left blank.

DUBLIN CONVENTION & VISITORS BUREAU
FRANKLIN COUNTY
Agreed-Upon Procedures
For the Years Ended June 30, 2016 and 2015

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Independent Auditor's Report on Applying Agreed-Upon Procedures	1

INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Dublin Convention & Visitors Bureau
9 South High Street
Dublin, Ohio 43017

To the Board of Trustees:

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Dublin Visitors and Convention Bureau (the Bureau), agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Dublin, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended June 30, 2015 and 2016. The Bureau is responsible for disbursing lodging taxes for allowable purposes. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards 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 and Investments

1. We tested the mathematical accuracy of the June 30, 2016 and June 30, 2015 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2014 beginning net asset balances recorded in the general ledger to the June 30, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2015 beginning net asset balances recorded in the general ledger to the June 30, 2015 balances in the general ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2016 and 2015 cash balances reported in the general ledger. The amounts agreed.
4. We confirmed the June 30, 2016 bank account balances with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2016 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the June 30, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent July bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register to determine the debits were dated prior to June 30. We noted no exceptions.

Cash Receipts

1. We confirmed with the City of Dublin the lodging taxes it paid to the Bureau during the years ending June 30, 2016 and 2015. The City of Dublin confirmed the following amounts:

Year Ended	Amount
June 30, 2016	\$ 888,819
June 30, 2015	\$ 681,749

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Trial Balance. 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:

Source of Restrictions

- a. The Bureau's Articles of Incorporation
 - Prohibits any private member of the Bureau to benefit from its revenues.
 - b. The Bureau's 501(c)(6) Tax Exemption
 - The Bureau's tax exemption prohibits it from disbursements supporting a candidate's election.
 - c. Auditor of State Bulletin 2003-005
 - Deems disbursement of public funds, including lodging taxes, for alcohol to be improper.
 - d. City of Dublin Ordinance 133-87
 - Provides the tax will promote and publicize the City of Dublin as a desirable location for conventions, trade shows, and similar events and encourage the use of the City of Dublin's facilities.
2. We haphazardly selected forty disbursements of lodging taxes from the years ended June 30, 2016 and 2015 in addition to all disbursements exceeding \$10,000, 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 one exception; Check No. 11948 for \$125.00 to replenish petty cash did not have supporting documentation.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended June 30, 2016 and 2015, the objective of which would have been to opine on lodging receipts and disbursements. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been 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 other than the specified party.

A handwritten signature in black ink that reads "Charles E. Harris & Associates". The signature is written in a cursive, slightly slanted style.

Charles E. Harris & Associates, Inc.
December 2, 2016



Dave Yost • Auditor of State

DUBLIN CONVENTION AND VISITORS 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
JANUARY 31, 2017**