GREATER SPRINGFIELD CONVENTION AND VISITORS BUREAU
CLARK COUNTY

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2016

Dave Yost · Auditor of State

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Greater Springfield Convention and Visitors Bureau
Clark County
20 South Limestone Street, Suite 100
Springfield, Ohio 45502

We have performed the procedures enumerated below, to which the management of the Greater Springfield 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 Springfield, Moorefield Township and Springfield Township, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the year ended December 31, 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

1. We tested the mathematical accuracy of the December 31, 2016 bank reconciliations. We found no exceptions.

2. We agreed the January 1, 2016 beginning balance recorded in the January 2016 reconciliation summary to the December 31, 2015 balance in the prior year Agreed-upon Procedures working papers documentation. We found no exceptions.

3. We agreed the totals per the bank reconciliations/statements to the total of the December 31, 2016 Balance Sheet Previous Year Comparison report. The amounts agreed.

4. We confirmed the December 31, 2016 bank account balances with the Bureau's financial institutions. We found no exceptions. We also agreed the confirmed amounts appearing in the December 31, 2016 bank reconciliation without exception.

Cash Receipts

1. We confirmed with the City of Springfield, Moorefield Township and Springfield Township, the lodging taxes they paid to the Bureau during the year ending December 31, 2016. The City and Townships confirmed the following amount(s):

Year Ended	Amount
December 31, 2016	$471,761.52

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Deposit Detail Report. 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
   b. The Bureau's Code of Regulations
   c. The Bureau's 501(c)(6) Tax Exemption
   d. The Agreements dated January 1, 2012 between the Bureau and the City of Springfield and Moorefield Township.
   e. The agreement dated April 10, 2012 between the Bureau and Springfield Township.

   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.

   The Bureau's Code of Regulations and the agreements between the Bureau and the City of Springfield and Moorefield Township, dated January 1, 2012, and the agreement between the Bureau and Springfield Township, dated April 10, 2012, permits the Bureau to spend lodging taxes only for the maintenance and staffing of the Bureau's operations for the purpose of destination marketing to benefit the Springfield-Clark County area and any activities that would assist this purpose.

2. We haphazardly selected forty disbursements of lodging taxes from the year ended December 31, 2016 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 no instances where the purpose described on the invoice or other supporting documentation described a violation the restrictions listed above.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the year ended December 31, 2016, 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 other than the specified party.

Dave Yost
Auditor of State
Columbus, Ohio

April 14, 2017

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CLARK 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
MAY 4, 2017

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