

PICKAWAY COUNTY VISITORS BUREAU
PICKAWAY COUNTY

AGREED-UPON PROCEDURES

YEARS ENDED DECEMBER 31, 2017 AND 2016



Whited Seigneur Sams & Rabe, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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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, Pickaway County, prepared by Whited, Seigneur, Sams & Rahe CPAs, LLP, for the period January 1, 2016 through December 31, 2017. 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 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

August 1, 2018

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 26, 2018

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

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and management of the Pickaway County Visitor's Bureau (the Bureau) and the Auditor of State, on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Bureau. The Bureau is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

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.

This report only describes exceptions exceeding \$10.

Cash and Investments

1. We recalculated the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2015 balances in the documentation in the prior year agreed-upon procedures working papers. The beginning balance was overstated by \$338. We also agreed the January 1, 2017 beginning fund balances recorded in the Balance Sheet to the December 31, 2016 balances in the Balance Sheet. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the Balance Sheet. One exception noted. The December 31, 2017 reconciled balance does not agree to the fund balance by \$364 due to a transaction that was voided on April 11, 2018.

4. We confirmed the December 31, 2017 and 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 December 31, 2017 and 2016 reconciliations without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2017 and 2016 bank reconciliations:
 - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.
6. We inspected investments held at December 31, 2017 and December 31, 2016 to determine that they:
 - a. Were of a type authorized by the Bureau. We found no exceptions.

Cash Receipts

1. We confirmed with City of Circleville and Monroe Township the lodging taxes it paid to the Bureau during the years ending December 31, 2017 and 2016. The City of Circleville and Monroe Township confirmed the following amounts:

	<u>December 31, 2017</u>	<u>December 31, 2016</u>
City of Circleville	\$ 41,680	\$ 31,400
Monroe Township	37,115	37,781
Total Confirmed	<u>\$ 78,795</u>	<u>\$ 69,181</u>

- a. We did not receive a response from Pickaway Township of the lodging taxes it paid to the Bureau for the periods ending December 31, 2017 and 2016 in the amounts of \$0 and \$9,080, respectively.
 - b. We did not receive a response from Circleville Township of the lodging taxes it paid to the Bureau for the periods ending December 31, 2017 and 2016 in the amounts of \$9,014 and \$11,227, respectively.
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:

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, Pickaway 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.

Ohio Rev. Code Section 5739.09(A)(2) restricts the Pickaway County Visitors 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.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2017 and 2016 in addition to all disbursements exceeding \$1,000 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 of the restrictions listed above.

This agreed-upon procedures engagement was concluded 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*. We were not engaged to, and did not examine or review the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2017 and 2016, the objective of which would have been to opine on lodging tax receipts and disbursements or provide a conclusion. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation of the Bureau's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

Respectfully submitted,

WHITED SEIGNEUR SAMS AND RAHE CPAs, LLP

Whited Seigneur Sams & Rahe

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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
AUGUST 14, 2018**