

***THE CONVENTION AND VISITOR BUREAU OF  
WORTHINGTON, INC.***

***FRANKLIN COUNTY, OHIO***

***AGREED-UPON PROCEDURES***

***For the three Months ended March 31, 2019 and the Year Ended  
December 31, 2018***





# OHIO AUDITOR OF STATE KEITH FABER



Board of Directors  
The Convention and Visitors Bureau of Worthington, Inc.  
P.O. Box 225  
Worthington, Ohio 43085

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Convention and Visitors Bureau of Worthington, Inc., Franklin County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2018 through March 31, 2019. 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 Convention and Visitors Bureau of Worthington, Inc. is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 7, 2019

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THE CONVENTION AND VISITORS BUREAU OF WORTHINGTON, INC.  
FRANKLIN COUNTY  
Agreed-Upon Procedures  
For the three Months ended March 31, 2019 and the Year Ended December 31, 2018

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Board of Directors  
The Convention and Visitors Bureau of Worthington, Inc.  
P.O. Box 225  
Worthington, Ohio 43085

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of the Convention & Visitor Bureau of Worthington, Inc. (the Bureau) and the Auditor of State, on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the three months ended March 31, 2019 and the year ended December 31, 2018 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 three months ended March 31, 2019 and the year ended December 31, 2018 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**

1. We recalculated the March 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the General Ledger Report to the December 31, 2017 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the General Ledger Report to the December 31, 2018 balances in the General Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the March 31, 2019 and December 31, 2018 fund cash balances reported in the General Ledger Report. The amounts agreed.
4. We observed the March 31, 2019 bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the March 31, 2019 bank reconciliation without exception.

### Cash Receipts

1. We confirmed with City of Worthington the lodging taxes it paid to the Bureau during the three months ending March 31, 2019 and the year ending December 31, 2018. The City of Worthington confirmed the following amounts:

<b>Three Months Ended</b>	<b>Amount</b>
March 31, 2019	\$ 794
<b>Year Ended</b>	<b>Amount</b>
December 31, 2018	\$68,848

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's trial balance's transaction detail by account. 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 501(c)(6) Tax Exemption
- c. City of Worthington Ordinance 52-2018

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.

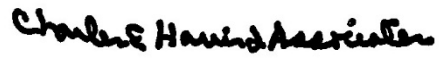
2. We haphazardly selected twenty-five disbursements of lodging taxes from the three months ended March 31, 2019 and the year ended December 31, 2018 in addition to all disbursements exceeding \$2,500, and compared the purpose for these disbursements as documented on vendor invoices or other supporting 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.

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*. We were not engaged to, and did not examine or review the Bureau's lodging tax receipts and disbursements for the three months ended March 31, 2019 and the year ended December 31, 2018, 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.



The Convention and Visitors Bureau of Worthington, Inc.  
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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 three months ended March 31, 2019 and the year ended December 31, 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



**Charles E. Harris & Associates, Inc.**  
April 13, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**CONVENTION AND VISITORS BUREAU OF WORTHINGTON**

**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  
MAY 21, 2019**