



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Hancock County Convention and Visitors Bureau
Hancock County
123 East Main Cross Street
Findlay, Ohio 45840

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Hancock County Convention and Visitors Bureau, Hancock County, Ohio (the Bureau), on the receipts, disbursements and balances recorded in the Bureau's cash-basis accounting records for the years ended December 31, 2019 and 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 years ended December 31, 2019 and 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 and Investments

1. We recalculated the December 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 Check Register Report to 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 Check Register Report to the December 31, 2018 balances in the Check Register Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and December 31, 2018 fund cash balances reported in the Check Register Report. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balances with the Bureau's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
 - 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 Reconciliation Detail Report, to determine the debits were dated prior to December 31. There were no exceptions.

6. We inspected investments held at December 31, 2019 and December 31, 2018 to determine that they were of a type authorized by the Bureau. We found no exceptions

Cash Receipts

1. We summarized lodging taxes Hancock County's Vendor Invoice List Report reported as payments to the Bureau during the years ending December 31, 2019 and December 31, 2018. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2019	\$791,806
December 31, 2018	\$716,898

2. We compared the amounts from *Cash Receipts Step 1* to amounts recorded as lodging tax receipts on the Bureau's General Ledger 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 501(c)(6) Tax Exemption
- c. The agreement between Hancock County and the Findlay Hancock County Alliance effective January 1, 2016
- d. The agreement between Hancock County and the Findlay-Hancock County Chamber of Commerce effective January 1, 2019
- e. Ohio Rev. Code Section 5739.09(J)

The Bureau's tax exemption prohibits it from disbursements supporting a candidate's election.

Ohio Rev. Code Section 5739.09(J) 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 agreements with Hancock County permit the Bureau to spend lodging taxes only for promoting and publicizing Hancock County, including the City of Findlay, in order to bring patronage of business and tourists and cultural, educational, religious, and sports organizations into the County for the benefit of all citizens of Hancock County.

2. We selected ten disbursements of lodging taxes from the Check Register for the year ended December 31, 2019 and 10 disbursements from the year ended December 31, 2018 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 years ended December 31, 2019 and 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.

This report is to provide assistance in the evaluation of the Bureau's receipts, disbursements and balances recorded in its cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

October 19, 2020

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OHIO AUDITOR OF STATE KEITH FABER



HANCOCK COUNTY CONVENTION AND VISITORS BUREAU

HANCOCK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/5/2020

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This report is a matter of public record and is available online at
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