



**HOCKING HILLS TOURISM ASSOCIATION  
HOCKING COUNTY  
Agreed-Upon Procedures  
For the Years Ended December 31, 2019 and 2018**

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Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., #A  
St. Clairsville, OH 43950  
740 695 1569

1310 Market St., #300  
Wheeling, WV 26003  
304 232 1358

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740 435 3417

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OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPAReport@ohioauditor.gov  
(800) 282-0370

Board of Trustees  
Hocking Hills Tourism Association  
13178 State Route 664  
Logan, OH 43138

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Hocking Hills Tourism Association, Hocking County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2018 through December 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. Hocking Hills Tourism Association 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

October 13, 2020

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HOCKING HILLS TOURISM ASSOCIATION  
HOCKING COUNTY

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

September 11, 2020

Hocking Hills Tourism Association  
Hocking County  
13178 State Route 664  
Logan, OH 43138

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the **Hocking Hills Tourism Association** (the Association) and the Auditor of State, on the receipts, disbursements and balances recorded in the Association'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 Association. The Association 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 Association. 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 General Ledger 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 to the December 31, 2018 balances in the General Ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the General Ledger. The amounts agreed.
4. We observed the year-end bank balances on the financial institutions' websites. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations  
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**Cash and Investments (Continued)**

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
  - a. We traced each debit to the subsequent January 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 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 Association. We found no exceptions.

**Cash Receipts**

1. We confirmed with Hocking County the lodging taxes it paid to the Association during the years ending December 31, 2019 and 2018. The County confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
December 31, 2019	\$ 1,246,058
December 31, 2018	\$ 1,181,891

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Association's General Ledger. We found no exceptions.

**Cash Disbursements**

1. We inquired of management regarding sources describing allowable purposes or restrictions related to the Association's disbursements of lodging taxes. We listed these sources and summarized significant related restrictions below:

**Source of Restriction**

- a. The Hocking Hills Tourism Association's Articles of Incorporation
- b. The Association's 501(c)(6) Tax Exemption
- c. Code of Regulations and By-Laws
- d. Logan Area Chamber of Commerce Resolution dated 9/1/1982
- e. Hocking County's Resolutions dated 4/28/1983, 12/30/1987 and 1/13/1994
- f. Contractual Agreement between the County and Association dated 1/12/1984 for administration of funds and operation of the Association
- g. Ohio Revised Code Section 5739.09(J)

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

Ohio Revised Code Section 5739.09(J) restricts the Association 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).

Hocking County Resolutions 4/28/1983, 12/20/1987 and 1/13/1994 permit the Association to spend lodging taxes only as prescribed in the Ohio Revised Code.



**Cash Disbursements (Continued)**

The Contractual Agreement dated 1/12/1984 permits the Association to spend lodging taxes only as prescribed in the Ohio Revised Code.

Logan Area Chamber of Commerce Resolution dated 9/1/1982 permits the Association to spend lodging taxes only as prescribed in the Ohio Revised Code.

We selected 10 disbursements of lodging taxes from the Transaction Detail Report for the year ended December 31, 2019 and 10 disbursements from 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 Association'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 Association's receipts, disbursements and balances recorded in their 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.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

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# OHIO AUDITOR OF STATE KEITH FABER



**HOCKING HILLS TOURISM ASSOCIATION**

**HOCKING 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**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)