



**PICKAWAY COUNTY VISITORS BUREAU  
PICKAWAY COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2019 & 2018**



# OHIO AUDITOR OF STATE KEITH FABER



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

Pickaway County Visitors Bureau  
Pickaway County  
325 West Main Street  
Circleville, Ohio 43113

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Pickaway County Visitor Bureau (the Bureau), on the receipts, disbursements and balances recorded in the Bureaus 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 General Ledger to the December 31, 2017 balances in the prior year General Ledger. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the General Fund Ledger to the December 31, 2018 balances in the General Ledger. We noted the Bureau removed amounts related to the investment account from their financial reporting system. Therefore the December 31, 2018 balance does not agree to the January 1, 2019 by an amount of \$30,568.
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 December 31, 2019 reconciled register balance does not agree to the cash fund balance by \$28. Additionally, in 2019 the Bureau did not maintain the investment account in the amount of \$35,152 in the Bureau's financial reporting system, as such the Bureau's investment balance cannot be agreed to the General Ledger.
4. We observed the year-end general checking account bank balance on the financial institution's website. We also confirmed the December 31, 2019 investment account balance with the Bureau's financial institution. The balances agreed. We also agreed the confirmed balances of the general checking account to the amounts appearing in the December 31, 2019 bank reconciliation. We noted that the Bureau did not perform a reconciliation over the investment account nor maintain the investment account in the Bureau's financial reporting system.

5. We selected all reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation. We noted that all of these reconciling debits were errors in the financial reporting system and were duplicate entries. Therefore none of these items are true reconciling items and should have been identified and removed from the Bureau's bank reconciliation.
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 the City of Circleville, Monroe Township, Pickaway Township, and Circleville Township's Cash Disbursement Journal reported as payments to the Bureau during the years ending December 31, 2019 and 2018. The total reported disbursements were as follows:

Municipality	December 31, 2018	December 31, 2019
City of Circleville	\$42,000	\$42,000
Monroe Township	\$36,499	\$34,389
Pickaway Township	\$6,449	\$15,708
Circleville Township	\$8,214	\$9,388

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Deposit Detail Ledger. 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. Agreements with Circleville Township, Monroe Township, Pickaway Township, and the City of Circleville

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 agreements with Circleville Township, Monroe Township, Pickaway Township, and the City of Circleville allow disclose that monies derived from these agreements are to be used for the promotion of tourism and can be expended for any lawful purpose.

2. We selected 10 disbursements of lodging taxes from the General Ledger Expense 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 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 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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State

Columbus, Ohio

September 29, 2020

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# OHIO AUDITOR OF STATE KEITH FABER



**PICKAWAY COUNTY VISITORS BUREAU**

**PICKAWAY 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 10/15/2020**

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