



Mary Taylor, CPA
Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
East Liverpool Area Chamber of Commerce
Tourism and Visitors Bureau
P.O. Box 94
East Liverpool, Ohio 43920

To the Board of Directors:

We have performed the procedures enumerated below, to which the management of the East Liverpool Area Chamber of Commerce Tourism and Visitors Bureau, Columbiana County (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of East Liverpool, and to help evaluate whether the Bureau disbursed the lodging taxes for allowable purposes described below for the year ended December 31, 2004 and the seven months ended August 1, 2005. The Bureau is responsible for disbursing lodging taxes for allowable purposes. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Bureau. 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.

Cash Receipts

1. We summarized lodging taxes the City of East Liverpool's Expense Audit Trail Report reported as payments to the Bureau during the year ending December 31, 2004 and the seven months ending August 1, 2005. The total reported disbursements were as follows:

Year Ended	Amount
December 31, 2004	\$9,249
August 1, 2005	\$3,781

2. We compared the amounts from step 1. to amounts recorded as lodging tax receipts on the Bureau's cash journal. We found no exceptions.

Cash Disbursements

1. We inquired of management regarding sources describing the purposes for which the Bureau could spend 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

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 other sources described above impose no restrictions on spending lodging taxes.

2. We selected all disbursements of lodging taxes from the years ended December 31, 2004 and August 1, 2005 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 report is intended solely for the information and use of the Bureau and is not intended to be, and should not be used by anyone else.

A handwritten signature in cursive script that reads "Mary Taylor".

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August 19, 2008



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EAST LIVERPOOL AREA CHAMBER OF COMMERCE VISITORS AND TOURISM BUREAU

COLUMBIANA 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
NOVEMBER 6, 2008**