

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**REPORT ON AUDITS OF
FINANCIAL STATEMENTS**

DECEMBER 31, 2007 AND 2006



Mary Taylor, CPA

Auditor of State

Board of Directors
Tuscarawas County Convention and Visitors Bureau
New Philadelphia, Ohio

We have reviewed the *Independent Auditors' Report* of the Tuscarawas County Convention and Visitors Bureau, Tuscarawas County, prepared by Willoughby & Company, Inc., for the audit period January 1, 2007 through December 31, 2007. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Tuscarawas County Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

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

Mary Taylor, CPA
Auditor of State

June 13, 2008

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**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU
NEW PHILADELPHIA, OHIO**

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WILLOUGHBY & COMPANY, INC.

Certified Public Accountants

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663

Phone (330) 602-1322 • Fax (330) 602-2610

February 6, 2008

Board of Directors
Tuscarawas County Convention and Visitors Bureau
New Philadelphia, Ohio

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of Tuscarawas County Convention and Visitors Bureau (a nonprofit organization) as of December 31, 2007 and 2006, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tuscarawas County Convention and Visitors Bureau as of December 31, 2007 and 2006, and the changes in net assets, and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 6, 2008, on our consideration of the Tuscarawas County Convention and Visitors Bureau's internal control structure over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Willoughby + Company, Inc.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31,**

ASSETS

	<u>2007</u>	<u>2006</u>
CURRENT ASSETS:		
Cash	\$ 53,706	\$ 44,486
Cash - reserve	5,324	0
Certificate of deposit	15,000	0
Accounts receivable	18,033	17,848
Prepaid expenses	<u>3,273</u>	<u>6,652</u>
Total current assets	95,336	68,986
 PROPERTY AND EQUIPMENT:		
Building and improvements	470,971	470,971
Construction loan interest	7,026	7,026
Leasehold improvements	7,749	7,749
Video and display equipment	19,202	19,202
Office equipment	51,541	51,541
Computer equipment	<u>10,087</u>	<u>10,087</u>
	566,576	566,576
Less: accumulated depreciation	<u>103,769</u>	<u>79,975</u>
Net property and equipment	462,807	486,601
 OTHER ASSETS:		
Workers' compensation deposit	<u>208</u>	<u>208</u>
Total other assets	<u>208</u>	<u>208</u>
 Total assets	 <u><u>\$ 558,351</u></u>	 <u><u>\$ 555,795</u></u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31,**

LIABILITIES AND NET ASSETS

	<u>2007</u>	<u>2006</u>
CURRENT LIABILITIES:		
Accounts payable - trade	\$ 5,013	\$ 1,515
Note payable, current portion	9,128	8,748
Accrued liabilities:		
Accrued payroll taxes	4,756	4,736
Accrued sales tax	<u>1</u>	<u>2</u>
Total current liabilities	18,898	15,001
LONG-TERM LIABILITIES:		
Note payable, net of current portion	<u>392,186</u>	<u>401,172</u>
Total long-term liabilities	392,186	401,172
Total liabilities	411,084	416,173
NET ASSETS:		
Unrestricted	141,943	139,622
Temporarily restricted	<u>5,324</u>	<u>0</u>
Total net assets	147,267	139,622
Total liabilities and net assets	<u>\$ 558,351</u>	<u>\$ 555,795</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT:			
Hotel and motel excise tax	\$ 331,182	\$ 0	\$ 331,182
Grants and donations	1,537	0	1,537
Reimbursements	3,661	0	3,661
Tourist Information Center donations	5,934	0	5,934
Visitors' guide income	2,574	0	2,574
FAM Tour Income	489	0	489
Group tour planner	10,401	0	10,401
Profile books	0	0	0
Interest income	275	0	275
Rental income	5,005	0	5,005
Co-op advertising income	1,622	0	1,622
Gain on disposal of asset	0	0	0
Miscellaneous	752	0	752
	<hr/>	<hr/>	<hr/>
Total support and revenue	363,432	0	363,432
 EXPENSES:			
Program expenses	281,341	0	281,341
Administrative expenses	74,446	0	74,446
	<hr/>	<hr/>	<hr/>
Total expenses	355,787	0	355,787
 Changes in net assets	 7,645	 0	 7,645
 NET ASSETS, beginning of year	 <hr/> 139,622	 <hr/> 0	 <hr/> 139,622
	147,267	0	147,267
 Transfers	 <hr/> (5,324)	 <hr/> 5,324	 <hr/> 0
 NET ASSETS, end of year	 <hr/> <u>\$ 141,943</u>	 <hr/> <u>\$ 5,324</u>	 <hr/> <u>\$ 147,267</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT:			
Hotel and motel excise tax	\$ 325,900	\$ 0	\$ 325,900
Grants and donations	0	0	0
Reimbursements	5,687	0	5,687
Tourist Information Center donations	10,355	0	10,355
Visitors' guide income	1,883	0	1,883
FAM Tour Income	1,472	0	1,472
Group tour planner	13,776	0	13,776
Profile books	685	0	685
Interest income	107	0	107
Rental income	4,670	0	4,670
Co-op advertising income	7,371	0	7,371
Gain on disposal of asset	237	0	237
Miscellaneous	<u>6,034</u>	<u>0</u>	<u>6,034</u>
Total support and revenue	378,177	0	378,177
EXPENSES:			
Program expenses	285,149	0	285,149
Administrative expenses	<u>76,099</u>	<u>0</u>	<u>76,099</u>
Total expenses	<u>361,248</u>	<u>0</u>	<u>361,248</u>
Changes in net assets	16,929	0	16,929
NET ASSETS, beginning of year	<u>122,693</u>	<u>0</u>	<u>122,693</u>
	139,622	0	139,622
Transfers	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, end of year	<u>\$ 139,622</u>	<u>\$ 0</u>	<u>\$ 139,622</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Program Expenses</u>	<u>Administrative Expenses</u>	<u>Total</u>
Salaries	\$ 122,985	\$ 30,746	\$ 153,731
Payroll taxes	10,764	2,691	13,455
Employee benefits	12,810	3,202	16,012
Pension expense	2,351	588	2,939
Advertising	15,210	6,518	21,728
Travel show and tours	8,746	0	8,746
Visitors' guide expense	1,080	0	1,080
Tour planner	12,497	0	12,497
Conferences and meetings	11,525	0	11,525
Dues and memberships	5,987	0	5,987
Postage	6,744	749	7,493
Copying and printing	7,298	1,825	9,123
Office supplies	770	1,801	2,571
Vehicle expenses	6,980	776	7,756
Co-op advertising	4,863	0	4,863
Tourist Information Center supplies	4,282	0	4,282
Continuing education	719	210	929
Telephone	3,583	896	4,479
Legal and accounting	1,654	6,616	8,270
Insurance	1,929	827	2,756
Repairs & maintenance	1,642	704	2,346
Renovation expenses	452	0	452
Interest	12,100	5,186	17,286
Grants and aid	0	0	0
Utilities	6,341	2,717	9,058
Computer expenses	1,373	588	1,961
Miscellaneous	<u>0</u>	<u>668</u>	<u>668</u>
Total expenses before depreciation	264,685	67,308	331,993
Depreciation	<u>16,656</u>	<u>7,138</u>	<u>23,794</u>
Total expenses	<u>\$ 281,341</u>	<u>\$ 74,446</u>	<u>\$ 355,787</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Program Expenses</u>	<u>Administrative Expenses</u>	<u>Total</u>
Salaries	\$ 128,662	\$ 32,165	\$ 160,827
Payroll taxes	11,764	2,941	14,705
Employee benefits	11,580	2,895	14,475
Pension expense	2,422	605	3,027
Advertising	15,540	6,660	22,200
Travel show and tours	9,896	0	9,896
Visitors' guide expense	879	0	879
Tour planner	8,817	0	8,817
Conferences and meetings	8,709	0	8,709
Dues and memberships	5,449	0	5,449
Postage	7,873	875	8,748
Copying and printing	6,887	1,722	8,609
Office supplies	1,077	2,520	3,597
Vehicle expenses	6,892	766	7,658
Co-op advertising	7,047	0	7,047
Tourist Information Center supplies	3,957	0	3,957
Continuing education	405	118	523
Telephone	3,113	778	3,891
Legal and accounting	1,580	6,318	7,898
Insurance	1,155	495	1,650
Repairs & maintenance	878	376	1,254
Renovation expenses	1,118	0	1,118
Interest	14,500	6,214	20,714
Grants and aid	2,020	0	2,020
Utilities	5,465	2,342	7,807
Computer expenses	695	298	993
Miscellaneous	<u>0</u>	<u>824</u>	<u>824</u>
Total expenses before depreciation	268,380	68,912	337,292
Depreciation	<u>16,769</u>	<u>7,187</u>	<u>23,956</u>
Total expenses	<u>\$ 285,149</u>	<u>\$ 76,099</u>	<u>\$ 361,248</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU**

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31,**

	<u>2007</u>	<u>2006</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from service recipients	\$ 349,745	\$ 355,360
Other operating cash receipts	13,229	21,068
Cash paid to employees and suppliers	(307,804)	(325,240)
Interest paid	<u>(17,286)</u>	<u>(20,714)</u>
Net cash provided by operating activities	<u>37,884</u>	<u>30,474</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from the sale of asset	0	2,191
Cash amounts deposited and reserved for loan requirements	(5,324)	0
Purchase of certificate of deposit	(15,000)	0
Interest income on accounts	<u>275</u>	<u>107</u>
Net cash provided (used) by investing activities	<u>(20,049)</u>	<u>2,298</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net payments on line of credit agreement	0	(16,040)
Principal payments on note payable	<u>(8,615)</u>	<u>(8,248)</u>
Net cash used by investing activities	<u>(8,615)</u>	<u>(24,288)</u>
Increase in cash	9,220	8,484
CASH, beginning of year	<u>44,486</u>	<u>36,002</u>
CASH, end of year	<u>\$ 53,706</u>	<u>\$ 44,486</u>
RECONCILIATION OF CHANGES IN NET ASSETS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Changes in net assets	\$ 7,645	\$ 16,929
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation	23,794	23,955
Loss on sale/disposal of asset	0	(237)
Interest income on accounts	(275)	(107)
(Increase) decrease in operating assets:		
Accounts receivable	(185)	(1,414)
Prepaid expenses	3,379	(3,854)
Increase (decrease) in operating liabilities:		
Accounts payable	3,498	(2,809)
Accrued expenses	<u>28</u>	<u>(1,989)</u>
Net cash provided by operating activities	<u>\$ 37,884</u>	<u>\$ 30,474</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS

Tuscarawas County Convention and Visitors Bureau (the Organization) is a non-profit entity organized under the laws of the State of Ohio for the purpose of the promotion of Tuscarawas county, Ohio as a convention and tourist location.

METHOD OF ACCOUNTING

The Organization prepares its financial statements on the accrual basis of accounting.

FINANCIAL STATEMENT PRESENTATION

The Organization previously adopted Statement of Financial Accounting Standards (SFAS) No. 117 "Financial Statements of Not-for-Profit Organizations." Under SFAS No.117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. As permitted by this statement, the Organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. At December 31, 2007, the Organization had unrestricted and temporarily restricted assets. At December 31, 2006, the Organization only had only unrestricted net assets.

ACCOUNTS RECEIVABLE

The Organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2007 and 2006. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

PROPERTY AND EQUIPMENT

Property and equipment are carried at cost. Depreciation is provided over the estimated useful lives of the related assets. Maintenance and repairs are charged to operations when incurred. Renewals and betterments of a nature considered to materially extend the useful lives of the assets are capitalized. When assets are retired or otherwise disposed of, the assets and related allowances for depreciation are eliminated from the accounts, and any resulting gain or loss is reflected in income. Depreciation for financial reporting purposes is based on the following policies:

<u>DESCRIPTION</u>	<u>USEFUL LIVES</u>	<u>METHOD</u>
Building and improvements	15 - 39 years	Straight line
Construction loan interest	30 years	Straight line
Leasehold improvements	15 years	Straight line
Video and display equipment	5 years	Straight line
Office equipment	5 - 10 years	Straight line
Computer equipment	5 years	Straight line

DONATIONS

All donations received are considered to be available for unrestricted use unless specifically restricted by donor.

TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

TAX STATUS

As a non-profit organization under Section 501(c)(6) of the Internal Revenue Code, the Organization is exempt from Federal and Ohio income taxes. Therefore, no provision has been made for Federal or Ohio income taxes in the accompanying financial statements.

STATEMENTS OF CASH FLOWS

For the purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents. The Organization paid interest of \$17,286 and \$20,714 for the years ended December 31, 2007 and 2006, respectively.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

ADVERTISING COSTS

The Organization expenses the production costs of advertising the first time the advertising takes place.

NOTE 2: DEPOSITS WITH BALANCE SHEET RISK

As of December 31, 2007 and 2006, the Organization had bank balances of \$59,566 and \$50,276, respectively. All of the bank balances were covered by federal depository insurance for both years.

NOTE 3: COMPENSATED ABSENCES

Employees of the Organization are entitled to vacation and sick days, depending on job classification, length of service, and other factors. No amount has been booked on the statements of financial position as a liability for December 31, 2007. An amount has been booked on the statements of financial position for the liability incurred by the Organization to its employees at December 31, 2006.

NOTE 4: CONCENTRATION OF CREDIT RISK

The accounts receivable balance of the Organization consists of balances due from clients operating primarily in East Central Ohio.

The Organization receives a majority of its funding from a hotel and motel excise tax in Tuscarawas County located in East Central Ohio.

NOTE 5: OPERATING LEASE

The Organization leases a vehicle for use in its operations. The lease expense for both years ending December 31, 2007 and 2006 was \$4,242 and \$4,203, respectively.

TUSCARAWAS COUNTY CONVENTION
AND VISITORS BUREAU
NOTES TO THE FINANCIAL STATEMENTS

NOTE 6: PENSION PLAN

The Organization sponsors a Simple Retirement program for all eligible employees. The Organization matches employee deferrals up to 3% of employee earnings. The Organization incurred matching contributions of \$2,939 and \$3,027 for the years ended December 31, 2007 and 2006, respectively.

NOTE 7: CASH - RESERVE

Per requirements of the USDA loan previously taken out (see Note 10), the Organization must set aside monies, over time, that will equal one years' mortgage payment (\$218 per month over 10 years). The Organization contributed \$5,324 towards the required amount during 2007. As of December 31, 2007, the Organization is up-to-date on its required contributions.

NOTE 8: BOARD DESIGNATED BUILDING FUND

It is the policy of the Board of Directors of the organization to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums to assure adequate financing of such improvements and acquisitions. As of December 31, 2007 and 2006, there were no amounts set aside for this purpose.

NOTE 9: LINE OF CREDIT

The Organization has a revolving line of credit with a local financial institution. The line is unsecured and interest is being charged at prime plus .75%. The maximum amount that can be borrowed against the line is \$50,000.

NOTE 10: NOTE PAYABLE

The Organization had the following note payable at December 31:

	<u>2007</u>	<u>2006</u>
Note payable - United States Department of Agriculture Rural Development (USDA), secured by real estate with monthly payments of \$2,155 which includes interest at 4.25%. Final payment is due December 2033.	\$ 401,314	\$ 409,920
Less: current portion	9,128	8,748
	\$ 392,186	\$ 401,172

Principal payments on the note payable are scheduled to be made as follows for the years ending December 31:

2008	\$	9,128
2009		9,523
2010		9,936
2011		10,367
2012		10,816
Thereafter		351,544
	\$	401,314



WILLOUGHBY & COMPANY, INC.

Certified Public Accountants

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663

Phone (330) 602-1322 • Fax (330) 602-2610

February 6, 2008

**Board of Directors
Tuscarawas County Convention
and Visitors Bureau
New Philadelphia, Ohio**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

We have audited the financial statements of Tuscarawas County Convention and Visitors Bureau (a nonprofit organization) as of and for the year ended December 31, 2007 and have issued our report thereon dated February 6, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Tuscarawas County Convention and Visitors Bureau's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tuscarawas County Convention and Visitors Bureau's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

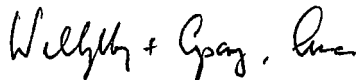
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Board of Directors
Tuscarawas County Convention
and Visitors Bureau
New Philadelphia, Ohio
Page 2

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Tuscarawas County Convention and Visitors Bureau's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management, and the Board of Directors. We intend it for no one other than these specified parties.



WILLOUGHBY & COMPANY, INC. - Certified Public Accountants



Mary Taylor, CPA
Auditor of State

TUSCARAWAS COUNTY CONVENTION AND VISITORS BUREAU

TUSCARAWAS 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
JUNE 26, 2008**