



**BELLEVUE AREA TOURISM AND VISITORS BUREAU
HURON COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

**BELLEVUE AREA TOURISM AND VISITORS BUREAU
HURON COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Bellevue Area Tourism and Visitors Bureau
Huron County
P.O. Box 595
Flat Rock, OH 44828-0595

We have performed the procedures enumerated below, to which the management of the Bellevue Area Tourism and Visitors Bureau, Huron County, (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Bellevue, Huron County, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended September 30, 2009 and 2008. 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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 Bellevue's Detail Expense Transactions reported as payments to the Bureau during the years ending September 30, 2009 and 2008. The total reported disbursements were as follows:

Year Ended	Amount
September 30, 2009	\$11,379
September 30, 2008	\$14,546

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Cash Receipts Journal. 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:

One Government Center / Suite 1420 / Toledo, OH 43604-2246
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

Source of Restrictions

- a. The Bureau's Articles of Incorporation
- b. The Bureau's 501(c)(3) Tax Exemption
- c. The agreement dated July 24, 1995 between the Bureau and the City of Bellevue
- d. City of Bellevue Resolution R-6-95

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.

Resolution R-6-95 permits the Bureau to spend lodging taxes only for the promotion of tourism, conventions, and group meetings.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended September 30, 2009 and 2008 in addition to all disbursements exceeding \$1,000, 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.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended September 30, 2009 and 2008, the objective of which would have been to opine on lodging tax receipts and disbursements. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

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.



Mary Taylor, CPA
Auditor of State

April 30, 2010



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BELLEVUE AREA TOURISM AND VISITORS BUREAU

HURON 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 1, 2010**