



Mary Taylor, CPA
Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Miami County Visitors and Convention Bureau
Miami County
405 Southwest Public Square, Suite 272
Troy, Ohio 45373

We have performed the procedures enumerated below, to which the management of the Miami County Visitors and Convention Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Miami County, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 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 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 Miami County's expenditure ledger reported as payments to the Bureau during the years ending December 31, 2009 and 2008. The total reported disbursements were as follows:

| <u>Year Ended</u> | <u>Amount</u> |
|-------------------|---------------|
| December 31, 2009 | \$258,057.94 |
| December 31, 2008 | \$280,437.57 |

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's receipt reports. 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. The Bureau's Code of Regulations
- d. The agreement dated May 29, 2007 between the Bureau and Miami County
- e. Ohio Rev. Code Section 5739.09(A)(2)

The Bureau's Articles of Incorporation prohibits it from making disbursements that benefit any member, trustees and officers. Additionally the Bureau shall not participate in, or intervene in any political campaign on behalf of any candidate for public office.

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Cash Disbursements (Continued)

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

The Bureau's Code of Regulations prohibits it making disbursements that lend its influence or facilities, either directly or indirectly to the nomination, election, or appointment of any candidate for political office.

The agreement dated May 29, 2007 between the Bureau and Miami County restricts the purpose of lodging tax funds to provide financing for the establishment and maintenance of a Visitor's and Convention Bureau, whose purpose it is to promote Miami County as a destination for tourism and conventions.

Ohio Rev. Code Section 5739.09(A)(2) restricts the Bureau 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

2. We selected all disbursements over \$2,000 of lodging taxes from the years ended December 31, 2009 and 2008 with an additional 13 disbursements selected haphazardly 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 December 31, 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.



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March 4, 2010



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MIAMI COUNTY VISITORS AND CONVENTION BUREAU

MIAMI 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
MAY 6, 2010**