

PICKAWAY COUNTY VISITORS BUREAU

PICKAWAY COUNTY

JANUARY 1, 2008 TO DECEMBER 31, 2009

AGREED UPON PROCEDURES

Dale Saylor & Associates

Certified Public Accountants

5640 Frantz Road

Dublin, Ohio 43017

(614) 766-4224 / FAX (614) 766-4301

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON
PROCEDURES

Board of Trustees
Pickaway County Visitors Bureau
Pickaway County
Circleville, Ohio

We have performed the procedures enumerated below, to which the management of the Pickaway County Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Pickaway Township, Monroe Township, Circleville Township, and the City of Circleville, 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. 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*. 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 of for any other purpose.

Cash Receipts

1. We confirmed with Pickaway Township, Monroe Township, Circleville Township, and the City of Circleville the lodging taxes they paid to the Bureau during the years ending December 31, 2009 and 2008. These organizations confirmed the following amounts:

Year Ended	Amount
December 31, 2009	\$ 64,377.11
December 31, 2008	\$ 70,679.59

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

Cash Disbursements

1. We inquired of management regarding sources describing allowable purposes or restrictions related to the Bureau's disbursement of lodging taxes. We listed these sources and summarized significant related restrictions below:

Sources of Restrictions

- a. The Bureau's Articles of Incorporation
- b. The Bureau's Governing Code of Regulations
- c. The Bureau's 501(c)(4) Tax Exemption
- d. 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 for alcohol to be improper.

2. We randomly selected sixty disbursements of lodging taxes from the years ended December 31, 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. By viewing invoices and other documentation and discussing the disbursements with the director, we were able to determine that these disbursements did not violate any restrictions. We found no instances where the purpose described on the invoice or other supporting documentation described a violation of 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.

Jake Fayler - Associates

Dublin, Ohio
July 28, 2010

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Mary Taylor, CPA
Auditor of State

PICKAWAY COUNTY VISITORS BUREAU

PICKAWAY 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 4, 2010**