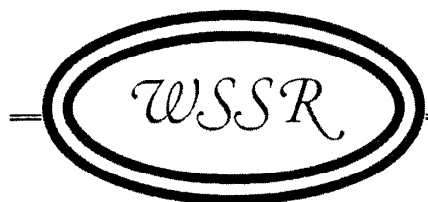


ROSS-CHILLICOTHE CONVENTION
AND VISITORS BUREAU
ROSS COUNTY

AGREED-UPON PROCEDURES

YEARS ENDED DECEMBER 31, 2009 AND 2008



Whited Seigneur Sams & Rabe, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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Mary Taylor, CPA

Auditor of State

Board of Directors
Ross-Chillicothe Convention and Visitor's Bureau
45 East Main Street
Chillicothe, Ohio 45601

We have reviewed the *Agreed Upon Procedures Report* of the Ross-Chillicothe Convention and Visitor's Bureau, Ross County, prepared by Whited, Seigneur, Sams & Rahe CPAs, LLP, for the period January 1, 2008 through December 31, 2009. 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 Ross-Chillicothe Convention and Visitor's Bureau is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

April 27, 2010

Whited Seigneur Sams & Rahe, LLP

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Independent Accountants' Report on Applying Agreed-Upon Procedures

March 26, 2010

Board of Directors
Ross-Chillicothe Convention and Visitors Bureau
Ross County
Chillicothe, Ohio 45601

We have performed the procedures enumerated below, to which the management of the Ross-Chillicothe Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Ross 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 confirmed with Ross County the lodging taxes it paid to the Bureau during the years ending December 31, 2009 and 2008. The County confirmed the following amounts:

<u>Year Ended</u>	<u>Amount</u>
December 31, 2009	\$ 177,030
December 31, 2008	\$ 186,945

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Profit and Loss Detail Report. We found no exceptions for either 2009 or 2008.

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:

Sources of Restriction:

- The Bureau's Articles of Incorporation
- The Bureau's 501(c)(6) Tax Exemption
- Ohio Revised Code Section 5739.09(A)(2)
- Management Agreement with Ross County Commissioners dated September 5, 2000
- Auditor of State of Ohio Technical Bulletins
- Ross-Chillicothe Convention & Visitors Bureau Policy and Procedure Handbook

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

Ohio Revised 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.

The Management Agreement with Ross County Commissioners dated September 5, 2000 requires the Bureau to perform the operational and administrative functions related to the promotion of tourism and growth in Ross County.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2009 and 2008 in addition to all disbursements exceeding \$3,000 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 of the restrictions listed above.

The Bureau was unable to provide vendor invoices or other supporting documentation to examine for the following disbursements for credit card charges:

- a. EFT dated 10/16/2008 (confirmation number 94) for \$2,288.06 included charges totaling \$292.98 which were not supported by invoices or other supporting documentation; and
- b. EFT dated 11/23/2009 for \$765.22 included charges totaling \$21.50 which were not supported by invoices or other supporting documentation;

The lack of receipts violates the Bureau's policy regarding employee/volunteer expenses and travel. The policy states that:

- the employee or volunteer is responsible for all receipts associated with purchases for travel; and
- receipts must be kept for credit card use and reimbursement.

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.

Respectfully submitted,

WHITED SEIGNEUR SAMS AND RAHE CPAs, LLP

Whited Seigneur Sams & Rahe



Mary Taylor, CPA
Auditor of State

ROSS-CHILLICOTHE CONVENTION AND VISITORS BUREAU

ROSS 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 11, 2010**