

**STEUBENVILLE CONVENTION
AND VISITORS BUREAU**

JEFFERSON COUNTY

AGREED-UPON PROCEDURES

**FOR THE PERIODS ENDED SEPTEMBER 30, 2010
AND SEPTEMBER 30, 2009**

Varney, Fink & Associates, Inc.
Certified Public Accountants



Dave Yost • Auditor of State

Board of Directors
Steubenville Convention and Visitors Bureau
102 S. Third Street
Steubenville, Ohio 43952

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Steubenville Convention and Visitors Bureau, Jefferson County, prepared by Varney, Fink & Associates, Inc., for the period October 1, 2008 through September 30, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

January 14, 2011

This Page is Intentionally Left Blank.

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Steubenville Convention and Visitors Bureau
Jefferson County
102 S. Third Street
Steubenville, Ohio 43952

We have performed the procedures enumerated below, to which the management of the Steubenville Convention and Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Steubenville, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the periods ended September 30, 2010 and September 30, 2009. 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 confirmed with the City of Steubenville, the lodging taxes they paid to the Bureau during the periods ending September 30, 2010 and September 30, 2009. The City confirmed the following amounts:

<u>Period Ended</u>	<u>Amount</u>
September 30, 2010	\$74,978
September 30, 2009	\$89,213

2. We compared the amounts from step 1 to 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 disbursements of lodging taxes. We listed these sources and summarized significant related transactions below:

Source of Restrictions

- a. The Bureau's By-Laws
- b. The Bureau's 501(c)(4) Tax Exemption

The Bureau's tax exemption and By-Laws prohibits it from disbursements supporting a candidate's election.

Cash Disbursements (Continued)

The Bureau's By-Laws permits the Bureau to spend lodging taxes only for the maintenance and staffing of the Bureau's operations for the purpose of destination marketing to benefit the City of Steubenville and Jefferson County area and any activities that would assist in this purpose.

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 representing uses of lodging taxes exceeding \$1,000, and compared the purpose for these disbursements as documented on vendor invoices or other supporting documentation to all sources of restriction 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 periods ended September 30, 2010 and September 30, 2009, 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.

Varney, Fink & Associates

Varney, Fink & Associates, Inc.
Certified Public Accountants

December 16, 2010



Dave Yost • Auditor of State

STEUBENVILLE CONVENTION AND VISITORS BUREAU

JEFFERSON 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
JANUARY 27, 2011**