



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees  
Brown County Travel and Tourism Bureau  
Brown County  
Georgetown, Ohio 45121

We have performed the procedures enumerated below, to which the management of the Brown County Travel and Tourism Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Brown County, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended May 22, 2013, December 31, 2012, 2011, and 2010. 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 or for any other purpose.

### Cash Receipts

1. We summarized lodging taxes the Brown County's cash receipt's journal posted to Fund A45 Travel and Tourism Fund for the Bureau activity during the years ending May 22, 2013, December 31, 2012, 2011 and 2010. The total reported receipts were as follows:

Year Ended	Amount
May 22, 2013	\$1,244.35
December 31, 2012	\$4,005.77
December 31, 2011	\$5,058.56
December 31, 2010	\$10,348.94

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the County's Fund History Report. 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 Code of Regulations
- b. The Bureau's 501(c)(6)[iii] Tax Exemption

c. Brown County Lodging Tax Resolution

d. Ohio Rev. Code Section 5739.09(A)(2)

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

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 haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2010 and 2012 in addition to all disbursements exceeding \$1,000. We selected all disbursements from the years ending May 22, 2013 and December 31, 2012 representing uses of lodging taxes 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 May 22, 2013, December 31, 2012, 2011, and 2010, 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 other than the specified party.



**Dave Yost**  
Auditor of State

Columbus, Ohio

March 31, 2014



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**BROWN COUNTY TRAVEL AND TOURISM BUREAU**

**BROWN 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 20, 2014**