



Dave Yost • Auditor of State





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

Board of Trustees  
Darke County Visitors Bureau  
Darke County  
537 South Broadway Street, Suite 203  
Greenville, OH 45331

We have performed the procedures enumerated below, to which the management of the Darke County Visitors Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Darke County, the Village of Versailles, and the City of Greenville, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2013 and 2012. 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 confirmed with Darke County, the Village of Versailles, and the City of Greenville the lodging taxes it paid to the Bureau during the years ending December 31, 2013 and 2012.

Darke County confirmed the following amounts:

Year Ended	Amount
December 31, 2013	\$78,200
December 31, 2012	\$75,689

The Village of Versailles confirmed the following amounts:

Year Ended	Amount
December 31, 2013	\$7,167
December 31, 2012	\$6,462

The City of Greenville confirmed the following amounts:

Year Ended	Amount
December 31, 2013	\$14,600
December 31, 2012	\$11,700

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's General Ledger Report for bed tax. 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. Village of Versailles Agreement with the Bureau dated October 14, 2002
- d. Darke County Agreement with the Bureau dated August 16, 1995
- e. 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."

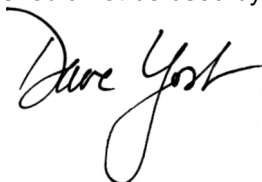
Auditor of State Bulletin 2003-005 deems any disbursement of public funds (e.g. lodging taxes) for alcohol to be improper.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2013 and 2012 in addition to all disbursements exceeding \$2,000, 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 the following exception: We noted one disbursement related to a mileage reimbursement to the Executive Director that was miscalculated. We recalculated the reimbursement and determined the Executive Director was overpaid in the amount of \$43. We also noted that payments for purchases of gasoline and oil changes that were charged to the Bureau's credit card were deducted from the mileage reimbursement due to the Executive Director. We determined that there is no Board policy in place to dictate the procedures for mileage/travel reimbursement. We recommend the Board of Trustees approve a mileage/travel reimbursement policy that can be applied when an employee is traveling on Bureau business. Additionally, a member of the Board should review and approve all requests for mileage/travel reimbursement to ensure the correct amount is being paid and the travel is proper.

We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2013 and 2012, 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  
June 16, 2014



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**DARKE COUNTY VISITORS BUREAU**

**DARKE 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  
JULY 01, 2014**