

**WESTERVILLE VISITORS  
AND  
CONVENTION BUREAU  
AGREED UPON PROCEDURES  
DECEMBER 31, 2013 and 2012**





# Dave Yost • Auditor of State

Members of the Board  
Westerville Visitors and Convention Bureau  
20 West Main Street  
Westerville, Ohio 43081

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Westerville Visitors and Convention Bureau, Franklin County, prepared by Maloney + Novotny LLC, for the period January 1, 2012 through December 31, 2013. Based upon this review, we have accepted this report 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 Westerville Visitors and Convention Bureau is responsible for compliance with these laws and regulations.

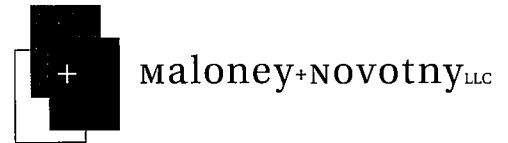
A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

June 24, 2014

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Members of the Board  
Westerville Visitors and Convention Bureau  
Franklin County, Ohio  
20 West Main Street  
Westerville, Ohio 43081

We have performed the procedures enumerated below, to which the management of the Westerville Visitors and Convention Bureau (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from Franklin County, Ohio 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 the City of Westerville the lodging taxes it paid to the Bureau during the years ended December 31, 2013 and 2012. The City confirmed the following amounts:

Year Ended	Amount
December 31, 2013	\$59,646.29
December 31, 2012	\$51,832.58

2. We compared the amounts from Step 1 to amounts recorded as lodging tax receipts on the Bureau's general ledger. Taxes paid by the City of Westerville in late December were received and recorded by the Bureau in the following month and are not considered exceptions. The Bureau did receive taxes paid by the City of Westerville in late October 2013 which was deposited and recorded in January 2014. This was not considered an exception just a timing difference. 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 on the next page:

Westerville Visitors and Convention Bureau  
Franklin County, Ohio  
Independent Accountants' Report on Applying Agreed-Upon Procedures

Cash Disbursements, continued

Sources of Restrictions:

- a. The Bureau's Articles of Incorporation
- b. The Bureau's By-Laws/Code of Regulations
- c. The Bureau's 501(c)(6) Tax Exemption
- d. City of Westerville's Ordinance Number 87-66 dated 11-17-87
- e. Auditor of State of Ohio Bulletin 2003-005

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

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

City of Westerville Ordinance Number 87-66 dated 11-17-87 permits the Bureau to spend lodging taxes only as prescribed in the Ohio Revised Code.

The Bureau's By-Laws/Code of Regulations permits the Bureau to spend the lodging taxes only as prescribed in the Ohio Revised Code.

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 no instances where the purpose described on the invoice or other supporting documentation violated 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, 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.

*Meloney + Novotny LLC*

May 19, 2014



# Dave Yost • Auditor of State

**WESTERVILLE VISITORS AND CONVENTION BUREAU**

**FRANKLIN 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 8, 2014**