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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Bowling Green Convention and Visitors Bureau
Wood County
130 S. Main Street
Bowling Green, Ohio 43402-2402

We have performed the procedures enumerated below, to which the management of the Bowling Green Convention and Visitors Bureau, Wood County, Ohio (the Bureau) agreed, solely to assist the Bureau in evaluating whether it recorded all lodging taxes it received from the City of Bowling Green, and to help evaluate whether the Bureau disbursed these lodging taxes for allowable purposes described below for the years ended December 31, 2015 and 2014. 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded on the January 2014 Balance Sheet to the December 31, 2013 balance in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded on the January 2015 Balance Sheet to the December 31, 2014 balances on the 2014 Year End Balance Sheet. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 and 2014 fund cash balances reported on the 2015 and 2014 Year End Balance Sheets. The amounts agreed.
4. We observed the year-end checking account balance on the financial institution's website. The balance agreed. We confirmed the December 31, 2015 certificate of deposit balances with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2015 bank reconciliation. We noted the confirmed balances of the certificates of deposit were \$56 more than the amount appearing on the bank reconciliation. The variance is due to interest accrued, but not received from the start dates of the certificates of deposit through December 31, 2015. We recommend that the Bureau post accrued interest monthly.

5. We selected all reconciling debits (such as outstanding checks) haphazardly from the December 31, 2015 bank reconciliation:
 - a. We traced each debit to the subsequent bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check detail report, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We tested investments held at December 31, 2015 and December 31, 2014 to determine that they were of a type authorized by the Bureau. We found no exceptions

Cash Receipts

1. We confirmed with the City of Bowling Green the lodging taxes it paid to the Bureau during the years ending December 31, 2015 and 2014. The City confirmed the following amounts:

Year Ended	Amount
December 31, 2015	\$124,994
December 31, 2014	\$113,897

2. We compared the amounts from step 1 to amounts recorded as lodging tax receipts on the Bureau's Transaction Detail by Account 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 Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. The Bureau's Code of Regulations
- d. The agreement between the Bureau and the City of Bowling Green
- e. Auditor of State Bulletin 2003-005

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

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

The Bureau's agreement dated January 1, 2012 between the Bureau and the City of Bowling Green permits the Bureau to spend lodging taxes only for the benefit of the City, its citizens, and the business community thereof, by promoting and publicizing the City of Bowling Green and surrounding areas, in order to generate and develop the patronage and the business of tourism and conventions by attracting cultural, educational, religious, professional, and sports organizations into the City.

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2015 and 2014 in addition to all disbursements exceeding \$1,000, 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 the restrictions listed above.

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We were not engaged to, and did not examine the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2015 and 2014, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

August 15, 2016

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BOWLING GREEN CONVENTION AND VISITORS BUREAU

WOOD 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
SEPTEMBER 6, 2016**