

**GAHANNA CONVENTION AND VISITORS BUREAU**

**FRANKLIN COUNTY**

**JANUARY 1, 2015 TO DECEMBER 31, 2016  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Trustees  
Gahanna Convention and Visitors Bureau  
167 Mill Street  
Gahanna, Ohio 43230

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Gahanna Convention and Visitors Bureau, Franklin County, prepared by Julian & Grube, Inc., for the period January 1, 2015 through December 31, 2016. 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 Gahanna 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

June 13, 2017

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**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

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

Board of Trustees  
Gahanna Convention and Visitors Bureau  
Franklin County  
167 Mill Street  
Gahanna, Ohio 43230

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Gahanna Convention & Visitor Bureau (the "Bureau") and the Auditor of State, on the receipts, disbursements and balances recorded in the Bureau's cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Bureau. The Bureau is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

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.

This report only describes exceptions exceeding \$10.

**Cash**

1. We recalculated the December 31, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Balance Sheet Report to the December 31, 2014 balances in the prior year Agreed-Upon Procedures working papers. We noted the December 31, 2014 fund balance was \$192.59 less than the January 1, 2015 fund balance on the respective Balance Sheet Reports. We also agreed the January 1, 2016 beginning fund balances recorded in the Balance Sheet Report to the December 31, 2015 balances in the Balance Sheet Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2016 and 2015 fund cash balances reported in the Balance Sheet Reports. The 2015 Balance Sheet Cash Balances were \$6,487.28 higher than the December 31, 2015 bank reconciliation totals due to the voiding of old outstanding checks subsequent to year end. The 2016 Balance Sheet Cash Balances were \$33,854.73 higher than the December 31, 2016 bank reconciliation totals due to the voiding of old outstanding checks and deposits and the recording of a previously excluded deposit in transit subsequent to year end.

4. We confirmed the December 31, 2016 bank account balances with the Bureau's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2016 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2016 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.
6. We selected the one reconciling credits (such as deposits in transit) from the December 31, 2016 bank reconciliation:
  - a. We traced the credit to the subsequent bank statements. The reconciling credit did not appear on the subsequent January or February bank statement. It was voided subsequent to year end.
  - b. We agreed the credit amount to the Receipts Register. The credit was recorded as a December receipt for the same amount recorded in the reconciliation.
7. We traced interbank account transfers occurring in December of 2016 and 2015 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.

#### **Cash Receipts**

1. We confirmed with the City of Gahanna the lodging taxes it paid to the Bureau during the years ending December 31, 2016 and 2015. The City of Gahanna confirmed the following amounts:

<b>Year Ended</b>	<b>Amount</b>
December 31, 2016	\$368,553.50
December 31, 2015	\$360,762.30

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 restrictions below:

##### **Source of Restrictions**

- a. The Bureau's Articles of Incorporation
- b. The Bureau's 501(c)(6) Tax Exemption
- c. City of Gahanna 2015 and 2016 Agreements adopted by Ordinances: ORD-0174-2014 and ORD-0148-2015

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

2. We haphazardly selected forty disbursements of lodging taxes from the years ended December 31, 2016 and 2015 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 of the restrictions listed above.

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*. We were not engaged to, and did not examine or review the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2016 and 2015, the objective of which would have been to opine on lodging tax receipts and disbursements or provide a conclusion. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is for the use of the Bureau to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian E. Grube, Inc.".

Julian & Grube, Inc.  
June 2, 2017

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# Dave Yost • Auditor of State

**GAHANNA CONVENTION AND VISITORS 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 27, 2017**