OHIO AUDITOR OF STATE
KEITH FABER

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Ross Chillicothe Convention and Visitors Bureau
Ross County
230 North Plaza Blvd
Chillicothe, Ohio 45601

We have performed the procedures enumerated below on the Ross Chillicothe Convention & Visitor Bureau's (the Bureau) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2025 and 2024 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, 2025 and 2024 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Bureau.

The Board of Trustees and the management of the Bureau have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Bureau's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2025 and 2024, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

For the purposes of performing these procedures, this report only describes exceptions exceeding $10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2025 and December 31, 2024 bank reconciliations. We found no exceptions.

2. We agreed the January 1, 2024 beginning fund balances for each fund recorded in the General Ledger Report to the December 31, 2023 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2025 beginning fund balances for each fund recorded in the General Ledger to the December 31, 2024 balances in the General Ledger. We found no exceptions.

3. We agreed the 2025 and 2024 bank reconciliation as of December 31, 2025 and 2024 to the total fund cash balances reported in the General Ledger. The amounts agreed.

4. We confirmed the December 31, 2025 bank account balance with the Bureau's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2025 bank reconciliation without exception.

5. We selected all reconciling debits (such as outstanding checks) from the December 31, 2025 bank reconciliation:
   a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
   b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.

6. We selected all reconciling credits (such as deposits in transit) from the December 31, 2025 bank reconciliation:
   a. We traced the credit to the subsequent January or February bank statement(s) to verify it had not cleared. We found no exceptions.
   b. We agreed the credit amount to the Receipts Register and determined it was dated prior to December 31. We found no exceptions.

Cash Receipts

1. We confirmed with Ross County Auditor's Office the lodging taxes it paid to the Bureau during the years ending December 31, 2025 and 2024. The Ross County Auditor's Office confirmed the following amounts:

Year Ended	Amount
December 31, 2025	$523,075.41
December 31, 2024	$501,104.17

2. We compared the amounts from above to amounts recorded as lodging tax receipts on the Bureau's cash receipts journal. 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. Bureau's Bylaws
   d. Ohio Rev. Code § 5739.092

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

   Ohio Rev. Code § 5739.092 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 concludes that disbursement of public funds (e.g. lodging taxes) for alcohol are generally improper. However, Auditor of State Bulletin 2014-003 explains when sales of alcohol at public events are permissible.

2. We selected 10 disbursements of lodging taxes from the General Ledger for the year ended December 31, 2025 and 10 disbursements from 2024 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 engaged by the Bureau to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement of the Bureau's lodging tax receipts and disbursements for the years ended December 31, 2025 and 2024, 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.

We are required to be independent of the Bureau and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

May 18, 2026

OHIO AUDITOR OF STATE
KEITH FABER

ROSS-CHILLICOTHE CONVENTION AND VISITORS BUREAU

ROSS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.

Certified for Release 6/2/2026

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