



**INTERNAL AUDIT OF THE HOSPITALITY TAX PROGRAM
DECEMBER 30, 2016**

I. INTRODUCTION

The objectives of the internal audit were to measure the level of compliance of organizations funded through the Richland County Hospitality Tax fund by assessing current practices and internal controls utilized by County staff when monitoring the expenditures of each organization. The specific internal audit objectives were:

1. To determine and evaluate the level of compliance of grantees to the County's grant program guidelines and requirements.
2. To assess the level of coordination between County departments in administering the County's grant program.
3. Identify any compliance gaps in the County's internal monitoring controls.
4. Identify best practices, including procedures employed by other governmental entities, for monitoring grants and ensuring compliance to applicable policies.

The internal audit was designed to evaluate compliance of grantees with established County policies, procedures, and regulations. The internal audit scope was for the past three fiscal years; FY2013 – 14, FY2014 – 15 and FY2015 – 16.

II. BACKGROUND

In 2003, Richland County Council passed ordinance number 025-03-HR establishing a two-percent (2%) hospitality tax on all prepared food and beverages sold in the unincorporated areas of Richland County. Ordinance number 025-03-HR stipulated that this tax be used for promoting tourism in Richland County.

County staff maintains an informal informal system of internal controls to ensure that grantees adequately comply with Council approved grant policies and procedures. The intent of this internal control system was to provide County staff with reasonable, but not absolute, assurance that the allocated funds were protected against abuse, and that the provision of allocated funds to grantees were executed in accordance with the proper County authorization and were recorded properly. This system is essentially a reactive approach to monitoring an organization's expenditures as the funding is provided upfront. The elements of the internal controls include Mid-Year and End-Year reports submitted by organizations to outline the use of the allocated funding. The reports include operational and programmatic information (e.g., tourism data, project outcomes, grant expenses and copies of valid invoices and proofs of payment for each expenditure).

Pursuant to the aforementioned ordinance, Columbia Museum of Art, Historic Columbia, EdVenture Museum and the Township Auditorium each receive hospitality tax funds annually. These organizations, referred to as hospitality tax ordinance agencies, use the funding to support their operational and programmatic expenses for tourism related services (e.g., advertising and promoting events held by the organization).

Pursuant to the aforementioned ordinance, hospitality tax funds can be allocated by County Council to other organizations for County promotions through the following processes:

- County Promotions Hospitality Tax Grant Program:** This is a competitive program by which organizations submit a grant application for review by the County's Hospitality Tax Advisory Committee. The Hospitality Tax Advisory Committee was created by the Richland County Council in 2005. The Committee consists of five members who were appointed by a majority vote of the Council, and at least two members of the Committee are representatives of the restaurant industry. Upon completion of its review of the grant applications, the Hospitality Tax Advisory Committee recommends grant awards to organizations for County Council's review and approval. County Council reviews and approves the recommendations annually during its budgetary review process.
- Council Sponsored Funding Request:** Annually, during its budgetary review process, County Council members sponsor funding requests for organizations to be considered for funding utilizing hospitality tax funds. County Council reviews the funding requests and approves them during its budgetary review process. In some instances, funding requests are presented outside of the County's budgetary review process. At which time the requests are reviewed and approved by County Council. The table below details the amount of funding allocated through Council sponsored requests for the audit period and includes the figures for the current fiscal year (2017).

The table below provides a comparison of the amounts of funding allocated to organizations in the audit test periods and includes the current fiscal year.

Fiscal Year	Amount Allocated through Hospitality Tax Grant Program	Amount Allocated through Council Sponsored / Initiated Requests	Amount Allocated to Hospitality Tax Ordinance Agencies	Totals
2014	\$321,650	\$1,372,704	\$1,480,572	\$3,174,926
2015	\$347,516	\$1,397,261	\$1,380,572	\$3,125,349
2016	\$347,516	\$898,318	\$1,380,572	\$2,626,406
2017	\$347,516	\$1,714,428	\$1,606,572	\$3,668,516
Total	\$1,364,198	\$5,382,711	\$5,848,288	\$12,595,197

Upon County Council approval of its budget, County staff sends all organizations allocated funding a notification packet (Exhibit J), inclusive of the following documents:

- Grant award letter
- Grant agreement and conditions
- Grant guidelines
- Grant payment request form
- Grant noncompliance protocols
- County Business License requirements

In order to receive the Council allocated funding, organizations submit a payment request form which must include a list of expenses to be covered by the requested funding.

County staff checks to ensure that the organizations have signed the grant agreement, have an updated W-9 form, have a list of expenses in accordance with its previously submitted budget, a current balance sheet and a list of expenses that are equal to the amount of funding being requested.

Organizations are expected to submit a Mid-Year report and an End-Year report which details the manner in which the received funds were utilized, including the submission of an itemized list of all expenses covered by the County allocated funds, along with proofs of payment. Instances of noncompliance are addressed on a case by case basis as outlined in the County's noncompliance procedures. The noncompliance procedures are a set of internal control processes to provide for a level of recourse in the event that an organization does not expend allocated funds in a manner that is consistent with the expenses listed in its funding request or grant application.

III. METHODOLOGY

In order to meet the internal audit's objectives, staff reviewed the hospitality tax files for each organization for fiscal years 2014, 2015 and 2016. Staff's review involved comparing the expenditure documentation provided by each organization with the County's approved hospitality tax grant guidelines using a compliance review completion form. Areas of noncompliance were noted and complied for analysis.

IV. FINDINGS

As a result of the internal audit tests, it was determined that staff failed to implement a system of internal controls that were proactive in monitoring the expenditures of the organization. The internal controls currently used by staff are reactive, resulting in a documentation process that is informal and is less bureaucratic as it relates to the reporting requirements for the organizations. The reactive internal controls contributed the compliance and noncompliance rates found through the audit tests.

During fiscal years 2014, 2015 and 2016, the County Council awarded \$8,926,681 to organizations utilizing hospitality tax revenues to provide financial support to organizations and projects whose primary mission was to attract tourists by promoting dining in unincorporated areas of the County. During these fiscal years, the average award provided to the organizations was \$59,117.

The table below illustrates the funding allocated for fiscal years 2014, 2015 and 2016.

FY14		FY15		FY16	
# of Organizations Funded	Total Amount Allocated	# of Organizations Funded	Total Amount Allocated	# of Organizations Funded	Total Amount Allocated
47	\$3,174,926	49	\$3,125,349	55	\$2,626,406

The table below illustrates the compliance rates resulting from the audit tests for fiscal years 2014, 2015 and 2016.

FY14		FY15		FY16	
# of Agencies Tested	# of Agencies Non-Compliant	# of Agencies Tested	# of Agencies Non-Compliant	# of Agencies Tested	# of Agencies Non-Compliant
47	8	49	7	55	5

83 % of agencies were compliant in FY14.

86 % of agencies were compliant in FY15.

90 % of agencies were compliant in FY16.

The audit tests did not reveal any instances of malfeasance or impropriety either in the decision to fund or in the utilization of the funding. There was an 86% compliance rate of organizations with the Council approved guidelines and requirements. Comparatively, there was a 14% noncompliance rate. Although the instances of noncompliance were minor, they are troubling. The primary reason for noncompliance was a lack of documentation provided by organizations relative to their expenditures. A list of the documentation is presented here:

- Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt.
- Grant expenses tying back to the expenses outlined in the organization's application budget.
- Expenditures should match up to the payment requests and the organization's original grant budget

Category	FY14	FY15	FY16
Incomplete Documentation	5	5	4
Inappropriate Re-grant	1	1	0
Funds not expended per the guidelines	1	1	0
No grant application	1	0	0
Unresolved	0	0	1
Total	8	7	5

The following organizations events were noncompliant in multiple fiscal years:

Organization	Fiscal Years Noncompliant	Councilmember Advocate(s)
SC Pro Am	2015 & 2016	Rush (2015) & Dixon, Jeter, Livingston, Rose and Rush (2016)
SCALE, Inc.	2014 & 2015	Jackson, Rush, Washington, Dixon, Dickerson, Malinowski (2014) & Jackson (2015)
Latino Communications CDC	2014 & 2015	Washington (2014) & Washington (2015)
SC HIV AIDS Council	2014 & 2015	Washington (2014) & Jackson (2015)
3 Rivers Music Festival / Richland Music Festival	2014 & 2016	Dickerson, Rush, Jackson, Dixon, Washington, Malinowski (2014)

In the instances of noncompliance, staff followed its noncompliance procedures in an attempt to bring the organizations into compliance. In many instances, the organizations misinterpreted or did not fully understand the grant reporting requirements. In those cases, staff provided clarification and additional training to the organizations to promote compliance in future fiscal years. Also, upon reviewing the correspondence between organizations and staff, it appears that exceptions to the compliance guidelines were allowed across the audit test period (fiscal year 2014, 2015 & 2016). Improvement is needed in the internal controls utilized by staff, and the application of those controls by staff, to reduce the instances of noncompliance.

The following supporting documents are attached for review:

- List of the FY14 agencies and their compliance status (Exhibit A)
- List of the FY14 noncompliant agencies a brief summary of their instances of noncompliance (Exhibit B)
- Completed compliance review forms for FY14 (Exhibit C)
- List of the FY15 agencies and their compliance status (Exhibit D)
- List of the FY15 noncompliant agencies a brief summary of their instances of noncompliance (Exhibit E)
- Completed compliance review forms for FY15 (Exhibit F)
- List of the FY16 agencies and their compliance status (Exhibit G)
- List of the FY16 noncompliant agencies a brief summary of their instances of noncompliance (Exhibit H)
- Completed compliance review forms for FY16 (Exhibit I)

V. RECOMMENDATIONS

As outlined in the hospitality tax ordinance, the revenues generated by the tax are to be used for promoting tourism in Richland County. However, there are no additional “themes” or directives provided for the manner in which the revenues are to be used. The promotion of tourism is the only directive, which subject to interpretation. The definition of what constitutes as a tourist destination is vague. As a result, organizations advocate and are presented in grant applications and funding proposals to the Hospitality Tax Advisory Committee and County Council for consideration as tourism related entities to stand out with the expectation of being funded. This process, as currently used by the County, is an advocacy based funding system. The use of this type of system is usually less

bureaucratic in terms of the reporting requirements, documentation and paperwork that organizations have to submit prior to receiving allocated funds. The provision of the funds upfront limits the effectiveness of the internal controls available to staff to monitor the organizations' expenditures.

Based on the findings of the audit, it recommended that staff install a set of rules to better monitor compliance. Council may wish to consider a compliance based funding system. A compliance based system, albeit more bureaucratic and red-tape laden, would reduce the instances of noncompliance as organizations would have to meet the expenditure documentation requirements prior to being provided (or reimbursed) the allocated funding.

- **Cost Reimbursement Model** – This compliance based model provides for payment of allowable incurred costs to organizations as a reimbursement after the costs are incurred by the organization. This model is generally considered a best practice for many governmental entities and offers the following benefits:
 - Ensures that the expenditures of the organizations adhere to its program budget by only providing the allocated funds after the expenditures have been adequately reviewed by staff
 - Allows the County to review expenditures to ensure compliance with the County's requirements prior to providing funding to the organizations for those expenditures
 - Encourages organizations to expend its funds in a manner that is consistent with the County's guidelines and requirements as the organization would not be reimbursed from the County for ineligible expenditures

In addition to the aforementioned cost reimbursement model, the following recommendations may enhance the County's internal controls to better protect the interest of the taxpayers of Richland County, the integrity of decisions by County Council and ensure funding approved for organizations have been properly reviewed and vetted prior to being presenting to Council for consideration:

- **Conduct an annual internal audit**: The implementation of an annual internal audit will allow staff to test the efficiency of its internal controls for administering County Council allocated funds in accordance with the established guidelines and requirements. Further, the results of the audit can be compiled into a report to be shared with Council for its consideration. This may address what appears as a lack of a routine reporting mechanism to County Council.

EXHIBITS

Exhibit A

FISCAL YEAR 2013 - 2014			
Organization	Funding Allocated	Funding Received	Compliant
3 Rivers Music Festival	\$98,225	\$98,225	No
701 Center for Contemporary Art	\$3,500	\$3,500	Yes
Auntie Karen Foundation	\$5,000	\$5,000	No
Black Pages International	\$49,600	\$49,600	No
Capital City Lake Murray RTB	\$175,000	\$175,000	Yes
Carolina Marathon Association	\$5,000	\$5,000	Yes
Athletes United (served as fiscal agent for Fight for Life and Carolina Sunsplash)	\$95,000	\$95,000	No
Chamber of Commerce - Friends of our Forces	\$27,479	\$27,479	Yes
Columbia Metropolitan Convention Center	\$100,000	\$100,000	Yes
Columbia Region Sports Council	\$26,000	\$26,000	Yes
Columbia City Ballet	\$7,500	\$7,500	Yes
Columbia Classical Ballet	\$7,500	\$7,500	Yes
Columbia Film Society	\$3,000	\$3,000	Yes
Columbia International Festival	\$46,500	\$46,500	Yes
Columbia Museum of Art	\$702,372	\$702,372	Yes
Columbia Music Festival	\$5,000	\$5,000	Yes
Columbia United FC/SC	\$24,000	\$24,000	Yes
Diamond Day (Lower Richland High School PTSA served as fiscal agent)	\$15,000	\$15,000	Yes
EdVenture	\$208,057	\$208,057	Yes
Famously Hot New Year (Greater Columbia Community Relations Council served as fiscal agent)	\$50,000	\$50,000	No
Friends of Congaree Swamp	\$3,500	\$3,500	Yes
Greater Columbia Educational Advance Foundation	\$10,000	\$10,000	Yes

Historic Columbia Foundation	\$270,143	\$270,143	Yes
Kingville Historical Found	\$65,000	\$65,000	Yes
Lower Richland Sweet Potato Festival	\$60,000	\$60,000	Yes
Latino Communications CDC	\$41,000	\$41,000	No
Midlands Technical College	\$12,500	\$12,500	Yes
Miss South Carolina	\$5,000	\$5,000	Yes
Nickelodeon	\$125,000	\$125,000	Funding was expended in FY15 pursuant to a Memorandum of Understanding
North Columbia Business Association	\$11,000	\$11,000	Yes
Palmetto Capital City Classic	\$52,000	\$52,000	Yes
Renaissance Foundation	\$100,000	\$100,000	Yes
Ronald McDonald House Charity	\$4,650	\$4,650	Yes – organization refunded \$650 in unused funds
SC HIV AIDS Council	\$10,000	\$10,000	No
SC Military History Foundation	\$4,000	\$4,000	Yes
SC Philharmonic Orchestra	\$31,000	\$31,000	Yes
SC Pride Movement	\$1,200	\$1,200	Yes
SC State Museum Foundation	\$10,000	\$10,000	Yes
SCALE, Inc. (fiscal agent for Horrell Hill Festival)	\$60,000	\$60,000	No
Scarborough-Hamer Foundation	\$3,500	\$3,500	Yes
Southeast Rural Community Outreach	\$275,000	\$275,000	Yes
Sparkleberry Country Fair	\$30,000	\$30,000	Yes
Spring Valley High	\$8,700	\$8,700	Yes
Town of Eastover	\$20,000	\$20,000	Yes
Town Theatre (Columbia Stage Society)	\$5,000	\$5,000	Yes
Township Auditorium	\$300,000	\$300,000	Yes
Workshop Theatre SC	\$3,000	\$3,000	Yes
Totals	\$3,174,926	\$3,174,926	

Exhibit B

FISCAL YEAR 2013 – 2014 Non-Compliant Organizations			
Organization	Funding Allocated	Funding Received	Notes / Exceptions
3 Rivers Music Festival	\$98,225	\$98,225	It appears that the organization was allowed to expend funds outside of FY14. This information was communicated with staff and allowed as an exception.
Auntie Karen Foundation	\$5,000	\$5,000	All of the funding was allocated for entertainment, an expense which is not consistent with the established guidelines. Entertainment expenses should be no more than 50% of the total requested amount of the grant. Also, supporting invoices, a 501c3 letter and a letter from the Secretary of State was not provided or included in their grant file.
Black Pages	\$49,600	\$49,600	The organization provided a list of expenditures and check numbers; however, no proofs of payment and / or invoices were provided.
Athletes United - served as fiscal agent for Carolina Sunsplash (\$65,000) and Fight for Life (\$30,000).	\$95,000	\$95,000	This organization did not provide proof of payment for all of its expenditures. Additionally, some of the expenses listed were ineligible. It appears that there were some efforts made by staff to resolve these issues.
Greater Columbia Community Relations Council (served as fiscal agent for Famously Hot New Year)	\$50,000	\$50,000	There was no grant application provided in the grant file and the organization did not provide invoices in a manner that was consistent with the established guidelines
Latino Communications CDC	\$41,000	\$41,000	It appears that the organization re-granted and / or paid funds to a different organization to provide services related to the event. While this type of expense can be allowed, documentation to clearly justify the need was not provided.
SC HIV AIDS Council	\$10,000	\$10,000	The organization provided all expenses and supporting invoices. However, no proofs of payment were provided. Additionally, no letter from the Secretary of State was included in their grant file.
SCALE, Inc.	\$60,000	\$60,000	The documentation provided by the organization to support its expenditures did

			not clearly follow the established guidelines and requirements. Proof of payment for expenditures was provided; however, there were two missing invoices. Additionally, the invoice for managing the event did not clearly outline the services rendered.
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Exhibit C

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization:

3 Rivers Music Festival

Project / Event:

3 Rivers Music Festival

Funding Allocated

\$98,445

Funding Received

\$98,445

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<i>See the attachment</i>
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

FY2013 - 14

statement of assurances
Payment request form included the appropriate documentation
If determined to be noncompliant, were noncompliance
procedures followed

Compliance Review Certification

Completed by: Wetzel

Date Completed: 12/22/16

3 Rivers Music Festival
Grant Compliance Review Form for FY2013 – 2014

It appears 3 Rivers Music Festival was allowed to market their event in the months leading up to the event under a special circumstance since, the event was held July 6 and July 13, 2014 (see the attached documents.

1. Fowler Communications Inc. (public relation services) check numbers written prior to the grant cycle beginning:
 - check # 2034 for \$3,000 – written May 1, 2013
 - check # 205 for \$2,000 – written June 6, 2013
2. Preach Jacobs contract dated and signed (April 11, 2013) prior to grant cycle begin date and check # 2030 to Mo'Betta Soul written 04/11/2013 for \$1000 and check # 2039 to Dherick Duane Jacobs for \$3,500 written 05/14/2013
3. Earl Brooks was paid a total of \$3,500 to distribute flyers to the event. According, to gas receipts included with the report, Mr. Roberts started working prior to the grant cycle start date. Check # 2057 for \$500 was written 06/12/2013.
4. The Gillespie Agency Invoices (media costs) were dated prior to the grant cycle start date:
 - Invoice # GIL054513 for \$253 dated 06/06/13
 - Invoice # GIL054313 for \$253 dated 06/06/13
 - Invoice # GIL054113 for \$253 dated 06/06/13
 - Invoice # GIL053913 for \$253 dated 06/06/13
 - Invoice # GIL052713 for \$4,000 dated 06/05/13
 - Invoice # GIL056313 for \$2,600 dated 06/05/13
 - Invoice # GIL053713 for \$792.50 dated 06/05/13
 - Invoice # GIL053313 for \$792.50 dated 06/05/13
 - Invoice # GIL053613 for \$150 dated 06/05/13

The payment was written 06/06/13 for \$9,197 prior to the grant cycle start date.
5. WWDM Media advertisement paid 06/27/13 via credit authorization and payment post 06/28/13, prior to grant start date
6. Gospel Entertainer – J. Moss contract signed 04/17/13 and payments made prior to grant cycle start date –two wires completed 04/17/13 for \$5,000 and 05/06/13 for \$2,500.
7. Kathy Taylor – Katco Music Group contract is dated 06/04/13 and a cashier's check was issued 06/07/13, prior to the grant cycle start date.
8. Majoy Enterprises contract for \$11,000 dated 05/08/13, a cashier's check for \$5,500 issued 05/20/13, prior to grant cycle start date
9. Patrick Davis contract for \$8,000 dated 05/10/13, a cashier's check for \$4,000 issued 05/20/13, prior to the grant cycle start date
10. Terrence Young contract for \$1,700 dated 05/09/13, check #2038 written for \$500 on 05/13/13, prior to grant cycle start date
11. Cheri Washington-Newton contract for \$1,200 dated 05/09/13, check # 2045 written for \$400 on 05/13/13
12. Tokyo Joe contract for \$1,700 dated 05/13/13, a cashier's check for \$500 was issued on 05/20/13, prior to the grant start date, no proof of payment for the remaining \$1,200.

3 Rivers Music Festival

Grant Compliance Review Form for FY2013 – 2014

It appears 3 Rivers Music Festival was allowed to market their event in the months leading up to the event under a special circumstance since, the event was held July 6 and July 13, 2014 (see the attached documents.

13. APA Talent and Literacy Agency contract for \$12,500, check issued 04/16/13
14. Solqi Management (Music Soulchild) wire was done on 04/13/13 and contract dated 04/14/13,
prior to grant cycle start date

Sara Salley

From: DANIEL DRIGGERS
Sent: Monday, June 24, 2013 1:21 PM
To: Sara Salley
Subject: Re: Draw Down Timing Issue

Sure. Attach a memo from you and a copy of the event brochure (something showing the date) to the invoice.

Thanks

Daniel Driggers
Director of Finance
Richland County

From: Sara Salley
To: DANIEL DRIGGERS
Sent: Mon Jun 24 13:15:55 2013
Subject: Draw Down Timing Issue

Daniel,

3 Rivers, Latin Fest and Kingville all have events that are occurring in the 1st quarter of FY14. Is it OK to allow them to draw down the full amount in Q1 of FY 14 **or** draw half their allocation in Q1 and half in Q2? I am in favor of this due to the fact that their event takes place in 1Q and most of the funds are to be used to market the event in months leading up to the event. This is a special circumstance and not something I would recommend for all grantees, just the ones that have this timing issue.

Currently we allow grantees to draw down all funds if awarded under \$25,000 and awards over \$25,000 must draw down quarterly. Please let me know if this is an issue. Thanks.

H-Tax Allocation Amounts
3 Rivers Festival - \$100,000
Latin Fest - \$41,000
Kingville - \$85,000

Sara

Sara Jane Salley
Grants Manager
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Richland County Government

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Office of the County Administrator

MEMO

Date: June 26, 2013

To: Richland County Finance Department

From: Sara Salley, Grants Manager 

RE: Early Drawdown – 3 Rivers Music Festival 2013

The 3 Rivers Festival will occur July 6 – 13, 2014. Seeing that the event takes place so early in the 1st quarter of FY14, please process the full amount of their H-Tax allocation. Daniel Driggers has given his approval, per the attached email dated 6/24/13. Attached is a flyer showing the event dates. I am in favor of this due to the fact that their event takes place in 1Q and most of the funds are to be used to market the event in months leading up to the event. This is a special circumstance and not something I would recommend for all grantees, just the ones that have this timing issue.

3 Rivers has provided a detailed list of grant expenditures and they have been approved. A final report for this event is due no later than January 31, 2014 where they will provide invoice copies and proof of payment for all grant expenditures.

Please let me know if you have any questions.

3 Rivers Music Festival 2013

July 6th & July 13th
2 DAYS OF MUSIC
Free Admission

GOSPEL MUSIC STAGE/ST. ANDREW'S PARK

SATURDAY, JULY 6, 2013

J. MOSS, KATHY TAYLOR, GOSPEL KIDNATERS
THE GOSPEL LEADERS, ANYA DINON, TIFFANY WIDDER

COUNTRY/ROCK STAGE/PARK & LEAF

SATURDAY, JULY 13, 2013

LET GREENWOOD, PATRICK DAVIS BAND, MORROS
TOMMY JOE, JOHN WESLEY SATTENFIELD, JAN MEITZ

R&B/JAZZ & HIP-HOP STAGE/PARK & PENDLETON

SATURDAY, JULY 13, 2013

MUSIQ SOULCHILD, S.O.S. BAND
THE LEREND, YOUNG ENTERPRIND
PREACH JACOBS, CHERI MARIE



Hospitality Tax Grant Payment Request Form

Organization: 3 Rivers Music Festival, LLC

Contact: Sandra P. Sims

Address: 710 Heidt Street Columbia, South Carolina 29205

Phone: 803.933.1961

Email: Sandrasapinc@aol.com

Amount Requested*: \$100,000.00

Pick-Up Check x

Mail Check

\$98,825

OK

(2020 Hampton Street, 4th Floor, Finance)

*Grant allocations under \$25,000 may request payment in full. All grants \$25,000 and over must request payments in quarterly installments. Funds are available for drawdown on the 1st day of the quarter. Early drawdown requests are not permitted.

Check one:

x Full allocation for grants under \$25,000

 1st Quarter (July, August, September)

 2nd Quarter (October, November, December)

 3rd Quarter (January, February, March)

 4th Quarter (April, May, June)

REQUIRED ATTACHMENTS (your payment will not be processed until the following documents are received)

x **Grant Expenses** - Please attach an **itemized list** of expenditures. The total should match the total amount of funds you are requesting. The list should include vendor name, amount and expense category (Entertainment, Marketing or Security).

x A current **balance sheet**, which is defined as a financial "picture" of a company at a given date in time that lists a nonprofit's assets, liabilities, and the difference between the two, which is the nonprofit's equity, or net worth. It can also be defined as an itemized statement which lists the total assets and the total liabilities of a given business to portray its net worth at a given moment of time.

 For full allocation and 1st quarter payments, please attach the most recent **audited financial statement or 990 tax form** if your organization has a more recent version than what was submitted in your grant application.

For organizations who received a FY13 H-Tax Grant, Richland County must have a completed **final report** form for your 2012-2013 projects/programs on file prior to releasing FY14 funds.

ORGANIZATION SIGNATURE:

Provide signature of the Authorizing Official within organization, verifying accuracy of above statements and attachments.

Sandra P. Sims

Name

[Signature]

Signature

Co-Chair

Title

June 24, 2013

Date

For questions, please call Sara Salley, Grants Manager at 803.576.2069.

Richland County Administration PO Box 192 Columbia, SC 29202 Fax 803.576.2137 Email salleys@rcgov.us

Itemized Expenditures List

Entertainment

Lee Greenwood	\$25,000.00
J Moss	\$10,000.00
Kathy Taylor	\$ 6,200.00
Patrick Davis Band	\$ 8,800.00

Entertainment Total	\$50,000.00
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Marketing	\$ 6,500.00
Advertising Firm	

Advertising

Grace Billboards
WLTX
Glory Communications
Cumulus Radio
Big DM
The Dude

Total Advertising Expenses	\$10,217.00
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Website and Social Media	\$ 5,800.00
DIRM (Redesign and Monitoring)	
Palmetto Public Relations	

Artist Original Work	\$ 800.00
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Printing

Rainbow Rose Printing	\$ 3,000.00
Additional Printing (Rainbow Rose)	\$ 3,700.00
Large Posters	
Promotional Sponsor Posters	
VIP Badges	
Lanyards and Laminates	

Advertising Distribution	\$ 3,500.00
Earl Brooks and Company	

Security	\$17,000.00
Richland County Police	
Columbia Police	
Overnight Security (Two Days)	

TOTAL ITEMIZED EXPENDITURES:	<u>\$100,517.00</u>
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3Rivers Music Festival

Festival Income Statement For the Period Ending January 31, 2013

2012 YTD

Revenue	
Grant Revenue	\$ 15,000.00
Gross Profit	<u>\$ 15,000.00</u>
Operating Expenses	
Catering Expenses	985.00
Security Expense	400.00
Advertising Expenses	4,028.17
Concessions Supplies Expense	393.00
Entertainment Expense	3,838.70
Staging Expense	4,185.00
Misc Expense	423.91
Total Operating Expenses	<u>\$ 14,253.78</u>
Income From Operations	\$ 746.22
Interest Income (Expense)	
Income Before Income Taxes	<u>\$ 746.22</u>
Income Tax Expense	
Net Income	<u>\$ 746.22</u>



710 HEIDT STREET
COLUMBIA, SC 29210
PHONE : 803-933-1961
FAX: 803-933-9887

July 19, 2013

Nnena U. Nchege
Chairman

Sandra P. Sims
Vice Chairman

Sekou K. McHenry
Member

Yulonda C. Settles
Member

Samuel P. Johnson
Member

Jalisa Washington
Member

Sara J. Salley
Grants Manager. Richland County Government
PO Box 192
Columbia, SC 29202

Dear Mrs. Salley,

Per the Hospitality Contract in the event that we were unable to proceed with the festival as scheduled, I am submitting a written explanation as to why things changed and how we planned to proceed.

The first weekend of the festival, which was held on July 6, 2013 at St. Andrews Park in the unincorporated area of Richland County proceeded as planned, and very successfully.

The second weekend of the festival, which was scheduled for July 13, 2013, in the Vista, was cancelled due to predictions of severe weather. We initially rescheduled this portion for August 3, 2013.

After evaluating the cost of rescheduling the event, we realized it would greatly exceed the budget in place for the event. As a result, we decided to postpone the event further. The 3 Rivers Music Festival will take place prior to June 30, 2014, to complete our commitment to host this wonderful event.

We have and will continue to use the funds that Richland County has so graciously entrusted us with to bring the county the event it was promised.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sandra P. Sims', written over a horizontal line.

Sandra P. Sims
Executive Director and Co-Chair
3 Rivers Music Festival, LLC

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: 701 Center for Contemporary Art

Project / Event: Columbia Open Studios 2014 Funding Allocated \$ 3,500 Funding Received \$ 3,500

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p align="center"><i>All expenses listed in advertising</i></p>
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p align="center"><i>Well documented</i></p>
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	Statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Auntie Maren Foundation

Project / Event: Legends of 2014 "Celebrating Black History in South Carolina" Funding Allocated \$5000 Funding Received \$5,000
 Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant / Requirement	Notes / Exception
<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	<p align="center"><i>No</i></p> <p align="center"><i>501(c)(3) letter</i></p>
<p>Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.</p>	
<p>Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.</p>	
<p>As required by the Hospitality Tax Ordinance, projects to be funded</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>\$5,000 went to artists</p>
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>less than \$50,000</p>
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>only one expenditure to SES Entertainment. No invoice</p>
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	<p>No letter from IRS</p>

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
	Payment request form included the appropriate documentation	No Encumbrances
	If determined to be noncompliant, were noncompliance procedures followed	Not compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization:

Black Jaggs

Project / Event:

Black Jaggs - Black Expo

Funding Allocated

\$49,600

Funding Received

\$49,600

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
No	<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>No invoices and proof of payment documentation provided with reports, A list of expenses provided with the first report with check numbers listed.</p>
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: W. A. [Signature]

Date Completed: 12/21/16

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization: Capital City/Lake Murray
County Regional Team Base

Project Event: Golf/BBO/Blues contest Funding Allocated \$175,000

Funding Received \$175,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p><i>Travel expense paid for \$371 to Target</i></p>
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha S. Bie

Date Completed: 12/21/16

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization: Carolina Marathon Association

Project / Event: Governor's Cup Road Race

Funding Allocated \$5,000

Funding Received \$5,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p><i>Less than \$50,000</i></p>
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	<p><i>Before Jan 1, 2014</i></p>
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Atlatlas United

Project / Event: Carolina Sea Splash

Funding Allocated \$65,000

Funding Received \$65,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>\$ 900 on insurance line item</p> <p>\$ 6,500 in "Administration fees" line item</p> <p>\$ 600 in "Administration fees" to Leila Waller (eligible)</p>
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Proofs of payment for only \$42,996.60 of eligible expenses.</p>
<p>✓ Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	incomplete 990 presented - Issue addressed via Email
	If determined to be noncompliant, were noncompliance procedures followed	Not Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-28-2014

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Atlanta United

Project / Event: Fight for Life SC

Funding Allocated: \$30,000

Funding Received: \$30,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Below \$5000
✓	Submission of a Mid-Year Report	Fast before Jan 1, 2014
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	No proof of payment for \$7,700 to fighters
✓	Grant application submitted	See on kids asked as final agent
✓	Grant application included all of the financial safeguards in the	Grant application included all of the financial safeguards in the

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	No proofs of payment for fighters

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-28-2016

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization:

Legislative Columbia Chamber
Commerce

Project / Event:

Military Welcome Card

Funding Allocated \$24,419

Funding Received \$24,419

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natalie Sir

Date Completed: 12/28/2014

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Columbia Metropolitan CVB

Project / Event: Increasing Awareness of Richland County Funding Allocated \$ 1 00,000 Funding Received \$ 1 00,000
 Compliance Check List: H. Tourists
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
	Submission of a Mid-Year Report	
	Submission of a End-Year Report	
✓	<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	✓, thorough, with quarterly guides
	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant. Secretary of State proof added later

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Columbia Regional Sports Council

Project / Event: 2013-2014 Strategic Marketing Campaign Funding Allocated \$26,000 Funding Received \$26,000
 Compliance Check List: Campaign
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p><i>Funds used to pay sales person salaries</i></p>
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p><i>No invoice for sales person salaries</i></p>
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Columbia City Baller

Project / Event: Columbia City Baller 2013-2014 Season Funding Allocated \$7,500 Funding Received \$7,500

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Funds were going to Marketing Director at mid-year. Corrected to all advertising in final</p>
<p>Submission of a Mid-Year Report</p> <p>Submission of a Mid-Year Report</p>	<p>less than \$50,000</p>
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Expenses to marketing firm</p>
<p>Grant application submitted</p> <p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Statement of assurances	
<input checked="" type="checkbox"/> Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/> If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Hick

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Columbia Classical Ballet Company

Project / Event: Marketing Tourism

Funding Allocated \$ 7,500

Funding Received \$ 7500

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Less than \$50,000
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Hick

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization: Columbia Film Society, d.b.a. Wickliffe Theatre

Project / Event: Carrie Green Funding Allocated \$3,000 Funding Received \$2,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>\$ 40,000 on web development</p>
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>below \$50,000</p>
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization:

Columbia International Festival

Project / Event:

18th Annual Festival

Funding Allocated

\$46,500

Funding Received

\$46,500

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Nate See

Date Completed: 12/22/2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization:

Columbia Museum of Art

Project / Event:

Marketing Operations / Exhibitions

Funding Allocated

\$702,372

Funding Received

\$702,372

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<i>General Ledger Printed</i>
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha S. Brown

Date Completed: 12/28/2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Columbia Music Festival Association
CMFA Art Space

Project / Event: CMFA Art Space / Columbia Music Festival Funding Allocated \$5,000 Funding Received \$5,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	<u>501(c)(3)</u>
	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	Increased Advertising spending in final report
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	below \$50,000
✓	Submission of a Mid-Year Report	
✓	Submission of an End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	More than 20% on operating at Mid year, corrected on final

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2016

Compliant

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Columbia United FC 41612 South Carolina United FC

Project / Event: South Carolina Youth Soccer Tournament

Funding Allocated \$24,000

Funding Received \$24,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>Funds used to pay marketing personnel : \$10,000</p> <p>Funds spent on Medical training On the job training 11/12-25</p>
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Less than \$50,000
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	Invoices for Marketing employees need more detail.
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
✓	Payment request form included the appropriate documentation	
✓	If determined to be noncompliant, were noncompliance procedures followed	? complaint

Compliance Review Certification

Completed by: Tha Kirk

Date Completed: 12-28-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Lower Richland High School PTSD

Project / Event: Diamond Day Festival

Funding Allocated \$ 15,000

Funding Received \$ 15,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>First expenses \$64,95 for entertainment "Dixie Review Bus Prod" not eligible. It was removed in final.</p>
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Not over \$50,000</p>
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	
<p>✓ Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

statement of assurances	
✓ Payment request form included the appropriate documentation	
✓ If determined to be noncompliant, were noncompliance procedures followed	Ineligible purchases addressed

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Edwards, etc.

Project / Event: Annual Meeting Funding Allocated \$2108,057 Funding Received \$108,057
 Compliance Check List: (Mon) Capital funds \$100,000
 (Check if Compliant. If not compliant, note reason why and /or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	<i>Listing of Expenses included - Not invoices or proof of payment did not include #13 and #14 as such from the reports</i>
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<i>Mid-year report possibly did not include invoices and proof of payment. Included check numbers.</i>
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: W. Stana S. Baker

Date Completed: 12/22/16

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization:

Greater Columbia Community Relations Council

Project / Event:

Famously Hot New Year

Funding Allocated

\$50,000

Funding Received

\$50,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<i>All invoices not included with the final report.</i>
	Grant application submitted	<i>Not able to locate a grant application.</i>
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

statement of assurances	
Payment request form included the appropriate documentation	Not Included
If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Not Included

Date Completed: 12/28/16

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Friends of Longacre Swamp

Project / Event: Malcom Center for Congaree National Park Funding Allocated \$ 3,500 Funding Received \$ 3,500

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
2	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Less than \$50,000
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
	Grant application included all of the financial safeguards in the	Input not included

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	Statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	TBD in impact of final report

Compliance Review Certification

Completed by: Mike Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Greene Columbia Educational Advancement
Foundation (GCEAF)
 Project / Event: 12th Annual Chick-fil-A Classic Funding Allocated \$10,000 Funding Received \$10,000
 Compliance Check List: Holiday Basketball Tournament
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Less than \$50,000
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
✓	Payment request form included the appropriate documentation	
✓	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Link

Date Completed: 12-21-2014

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Historic Columbia

Project / Event: Annual Support

Funding Allocated \$210,123

Funding Received \$210,123

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	Listing of Expenses has been provided in the past, going forward will need to decide if H.T.B is acceptable,
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasia Dwyer

Date Completed: 12/22/2012

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization: Kingville Historical Foundation

Project / Event: Kingville Annual Runway Festival Funding Allocated \$65,000 Funding Received \$65,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	<i>Final Report submitted in lieu of mid-year report.</i>
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natalie Sibye

Date Completed: 12/28/16

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Latino Communication Community development

Project / Event: Main Street Latin Festival Funding Allocated \$41,000 Funding Received \$41,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	Money given to GB productions instead of spent on specific line items. Invoices are for expenses of GB productions \$25,425
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Exceeded less than \$50,000</p>
<p>✓ Submission of a Mid-Year Report</p>	<p>Exempt Before Jan 1, 2014</p>
<p>✓ Submission of a End-Year Report</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Check the cell productions is went to cover several invoices.</p>
<p>✓ Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	regional funds / non compliant.

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Lower Richland Sweet Potato Festival

Project / Event: Lower Richland Sweet Potato Festival and Parade Funding Allocated \$60,000 Funding Received \$69,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

<input checked="" type="checkbox"/> Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	Invoices for Zion pilgrim and Zion browns lent have no listed amounts, Requested donation instead. Checks attached for \$2000
✓	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<div> <div>statement of assurances</div> <div> <div>✓</div> <div>Payment request form included the appropriate documentation</div> </div> </div>	
<div> <div>If determined to be noncompliant, were noncompliance procedures followed</div> </div>	<div>Compliant</div>

Compliance Review Certification

Completed by: Tyle Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: MTL Foundation on Behalf of Harbison Theatre
at Midlands Technical College

Project / Event: Preserving Season and Community Arts at Harbison Theatre Funding Allocated \$12,500 Funding Received \$12,500

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only.</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Not funded over \$50,000
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	Invoices double-sided. Attached to mid-year report
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	Statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Miss South Carolina Scholarship
Foundation

Project / Event: 2014 Miss South Carolina Pageant Funding Allocated \$5,000 Funding Received \$5,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>The first invoice to Turner for Advertising costs the whole value of grant funds</p>
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Below \$50,000</p>
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization:

Nitheldeen Theater

Project / Event:

No Folders Fund

Funding Allocated

\$125,000

Funding Received

\$125,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
	Submission of a Mid-Year Report	
	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natalia S. B. [Signature]

Date Completed: 12/28/16

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: North Carolina Business Association

Project / Event: The South Carolina Cornbread Festival

Funding Allocated \$ 11,000

Funding Received \$ 11,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Not above \$50,000
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	Check to Empirical Enterprises labeled to Chad Washington
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	No bank statement provided after request

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/> statement of assurances	
<input checked="" type="checkbox"/> Payment request form included the appropriate documentation	No bank statements submitted after request
<input checked="" type="checkbox"/> If determined to be noncompliant, were noncompliance procedures followed	Bank statements submitted after request

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Palmdale Capital City Classic

CPCC

Project / Event: Palmdale Capital City Classic

Funding Allocated \$52,000

Funding Received \$52,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant /	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	<p>Did not justify entertainment expenses at first</p>

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyla Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Richland County Foundation

Project / Event: Richland County Arts Center Funding Allocated \$100,000 Funding Received \$100,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Spending in excess of \$100,000 in grant funds invoiced and proven. Payroll expenses are unverified, but accepted.</p>
<p>✓ Grant application submitted</p>	<p>MOU</p>
<p>Grant application included all of the financial safeguards in the</p>	<p>Memorandum of Understanding and intent of application</p>

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	If payroll is accepted the Renaissance Foundation is compliant

Notes are confusing and scattered

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-28-2016

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization: Donald McDonald House Chapter of Columbia, SC

Project / Event: 2013 Madonna's class Funding Allocated \$4,650

Funding Received, \$4,650
~~Funds Returned~~ \$0

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/> statement of assurances	
<input checked="" type="checkbox"/> Payment request form included the appropriate documentation	
<input type="checkbox"/> If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Boyd

Date Completed: 12/22/2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: South Carolina Council on HIV/AIDS

Project / Event: STH Standing in a Row Funding Allocated \$ 10,000

Funding Received \$ 10,000

Compliance Check List: Yes
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Less than \$50,000</p>
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>No proofs of payment all expenses are outlined, however. All invoices provided.</p>
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	<p>lv. 0 305 12-1-13</p>

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	No SOS ledger or proof of payments

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-28-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: South Carolina Military History Foundations

Project / Event: The Palmetto Military Festival Funding Allocated \$4,000 Funding Received \$4,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>under \$50,000</p>
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of an End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Check # 926 for \$2,954 to The State Media Company is missing.</p>
<p>✓ Grant application submitted</p>	
<p>✓ Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/> statement of assurances	
<input checked="" type="checkbox"/> Payment request form included the appropriate documentation	
<input type="checkbox"/> If determined to be noncompliant, were noncompliance procedures followed	4 check missing

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-28-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization:

SG Pulhachian

Project / Event:

Allocating the SG Pulhachian's Funding

Funding Received

\$31,800

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
	Submission of a Mid-Year Report	
	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
	Payment request form included the appropriate documentation	
	if determined to be noncompliant, were noncompliance	
	procedures followed	

Compliance Review Certification

Completed by:

Notas Stry

Date Completed:

December 31, 2014

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization:

St. Peter's Museum

Project / Event:

2014 Pride Festival

Funding Allocated

\$4,000

Funding Received

\$4,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(C)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	Final Report submitted in lieu of Mid-Year Report,
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

statement of assurances		
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Netel S. Hyl

Date Completed: 12/18/2014

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: SA State Museum

Project / Event: Marketing Campaign

Funding Allocated \$10,000

Funding Received \$10,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
NA	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: *Natasha S. D.*

Date Completed: 12/22/16

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: STATE, IND.

Project / Event: HOWELL HTI Festival Parade Funding Allocated \$160,000 Funding Received \$100,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of an End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	See the attachment
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha D. Brice

Date Completed: 12/22/2016

SCALE – Grant Compliance Review for FY2013 - 2014

1. SCALE - \$3,000 administrative fee, no supporting documentation for expenses.
2. National Jr. there is a note indicating \$200 cash paid for deposit.
3. Randy Edmundand – Artist paid cash \$500
4. J. Bannister Port-A-John Service paid cash \$203
5. R. Kins Concessions Much More paid cash \$2,500 for concession/food supply
6. No invoice for check numbers 1107 for \$1,300 and check number 1087 for \$500 issued to Cleveland Ford. Paid receipt from SCALE is not detailed.
7. No invoice for check number 1125 for \$1,000 issued to Tory Belton. Paid receipt from SCALE is not detailed.
8. Check number 1090 for \$1000 written to Patricia Ford, no supporting documentation to support payment.
9. Check number 1102 for \$1,5000 written to cash, no supporting documentation to support payment.
10. Some invoices included in the reports are not detailed.

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Seabrook House Foundation

Project / Event: Kingsmen Mission Marketing Funding Allocated \$3500 Funding Received \$3500

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	<u>501(c)(3)</u> <u>Funds used for advertising</u>
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Krick

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: SEKDO

Project / Event: James Richland Heritage Funding Allocated \$247,500.00
 Compliance Checklist: Office of Promotions Funding Received \$247,500.00
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

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✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Nate Sloan

Date Completed: 12/22/2012

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Northwest Fair Inc DBA Sparkleberry Fair

Project / Event: Sparkleberry County Fair Funding Allocated \$30,000 ; ding Received \$30,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p><i>Less than \$50,000</i></p>
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliance

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2014

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization: Spring Valley High Education

Fundation

Project / Event: Taco Bell Teads and Fund Funding Allocated \$8,700

Funding Received \$8,700

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	<p>Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.</p>	
✓	<p>Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.</p>	
✓	<p>As required by the Hospitality Tax Ordinance, projects to be funded</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<p>It appears the full amount of the grant \$8,700 was not spent. According to the list of expenses \$8,618.20 was spent,</p>
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: *Victoria D. D.*

Date Completed: *12/22/2016*

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization:

St. Andrews BBQ Festival

Project / Event:

St. Andrews BBQ Festival

Funding Allocated \$25,00

Funding Received

0 Funds Not Requested

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
	Submission of a Mid-Year Report	
	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha S. Brown

Date Completed: 12/29/2016

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Town of Eastover

Project / Event: Town of Eastover Christmas Parade Funding Allocated \$20,000

Funding Received \$20,000

Compliance Check List: and 36th Annual Barbeque Festival and Parade

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	<u>Township</u>
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
	Submission of an End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	Less than \$50,000
	Grant application submitted	Cancel Fee
	Grant application included all of the financial safeguards in the	Cancel Fee

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
✓	Payment request form included the appropriate documentation	
✓	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)

FY2013 - 14

Organization: Columbia Stage Society/Town Theatre

Project / Event: Pier Award Town

Funding Allocated \$5,000

Funding Received \$5,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	No letter
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Not over \$50,000
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	No proof of payment for
	Grant application submitted	
	Grant application included all of the financial safeguards in the	No SOL (2)(3) letter

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	No SOI CC (3) letter

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2014

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Township Audubon

Project / Event: Operations

Funding Allocated \$ 300,000

Funding Received \$ 300,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: _____

Natasha S. Byr

Date Completed: _____

12/22/16

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

Organization: Workshop Theatre of SC

Project / Event: Expendary Ticket Sales to out of Town Audiences Funding Allocated \$3,000 Funding Received \$3,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Below \$50,000</p>
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2013 - 14

	statement of assurances	
	Payment request form included the appropriate documentation	
✓	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyle Kirk

Date Completed: 12-22-2016

Exhibit D

FISCAL YEAR 2014 - 2015			
Organization	Funding Allocated	Funding Received	Compliant
3 Rivers Music Festival	\$50,000	\$50,000	Yes
701 Center for Contemporary Art	\$10,000	\$10,000	Yes
Black Pages International	\$49,600	\$49,600	Yes
Capital City Lake Murray RTB	\$75,000	\$75,000	Yes
Carolina Marathon Association	\$5,000	\$5,000	Yes
Chamber of Commerce - Friends of our Forces	\$24,500	\$24,470	Yes
Columbia Metropolitan Convention Center	\$60,000	\$60,000	Yes
Columbia Region Sports Council	\$30,000	\$30,000	Yes
Columbia City Ballet	\$24,956	\$24,956	Yes
Columbia Classical Ballet	\$24,956	\$24,956	Yes
Columbia Film Society	\$129,700	\$129,700	Yes
Columbia International Festival	\$76,500	\$76,500	Yes
Columbia Museum of Art	\$702,372	\$702,372	Yes
Columbia Music Festival	\$5,000	\$5,000	Yes
Columbia Opportunity Resource	\$5,000	\$4,955	Yes
Columbia Stage Society	\$5,500	\$5,500	Yes
Columbia United FC/SC	\$25,637	\$25,637	Yes
EdVenture	\$108,057	\$108,057	Yes
Greater Columbia Community Relations Council	\$93,000	\$93,000	Yes
Greater Columbia Restaurant	\$9,999	\$9,999	Yes
Greater Columbia Advanced Education Foundation	\$18,000	\$18,000	Yes
Historic Columbia Foundation	\$270,143	\$270,143	Yes
JamRoom Music Festival	\$1,029	\$1,029	No
Kingville Historical Found	\$65,000	\$65,000	Yes
Latino Communications CDC	\$41,000	\$41,000	No
Lower Richland Sweet Potato Festival	\$60,000	\$60,000	Yes
Midlands Technical College	\$14,000	\$14,000	Yes
Miracle League - Ray Tanner Foundation	\$75,000	\$75,000	No
Miss South Carolina	\$5,000	\$5,000	Yes
North Columbia Business Association	\$11,000	\$11,000	Yes
Palmetto Capital City Classic	\$40,000	\$40,000	Yes

Recreation Commission	\$75,000	\$75,000	Yes
SC Pro Am (Recreation Foundation served as fiscal agent)	\$15,000	\$15,000	No
Renaissance Foundation	\$100,000	\$100,000	Yes
Ronald McDonald House Charity	\$5,500	\$5,500	Yes
SC HIV AIDS Council	\$30,000	\$30,000	No
SC Military History Foundation	\$5,000	\$5,000	Yes
SC Philharmonic Orchestra	\$6,000	\$6,000	Yes
SC Pride Movement	\$1,200	\$1,200	Yes
SC State Museum Foundation	\$12,500	\$12,500	No
SCALE, Inc. (fiscal agent for Carolina Sunsplash Event)	\$125,000	\$125,000	No
Scarborough-Hamer Foundation	\$5,000	\$ -	Did not request the funds
Southeast Rural Community Outreach	\$275,000	\$275,000	Yes
Sparkleberry Country Fair	\$25,000	\$25,000	Yes
Sustainable Midlands	\$3,000	\$3,000	Yes
Town of Eastover	\$20,000	\$20,000	Yes
Township Auditorium	\$300,000	\$300,000	Yes
Word of Mouth Productions	\$1,700	\$ -	Did not request the funds
Workshop Theatre SC	\$5,500	\$5,500	Yes
Totals	\$3,125,349	\$3,118,574	

Exhibit E

FISCAL YEAR 2014 – 2015 Non-Compliant Organizations			
Organization	Funding Allocated	Funding Received	Notes / Exceptions
JamRoom Music Festival	\$1,029	\$1,029	The documentation provided by the organization to support its expenditures was not in accordance with the established guidelines and / or requirements.
Latino Communications CDC	\$41,000	\$41,000	<p>Pursuant to the available documentation, it appears that this organization re-granted allocated funds to another organization to expend the funds. This type of arrangement may be allowable if the funds provided were pursuant to a contractual agreement or billed service.</p> <p>County staff discussed this with the organization to prevent this type of arrangement in future fiscal years.</p>
Miracle League - Ray Tanner Foundation	\$75,000	\$75,000	<p>The funding provided to this organization was pursuant to a memorandum of understanding. The funding provided was to support a construction project. At the end of FY15, no funds had been expended.</p> <p>It is appropriate for staff to consider taking the available measures of recourse pursuant to the memorandum of understanding.</p>
SC Pro Am (Recreation Foundation served as fiscal agent)	\$15,000	\$15,000	<p>This organization did not submit all of the required documentation to support its expenditures for this event.</p> <p>This organization invoiced an ineligible expense for insurance.</p> <p>Cash expenditures were made without the appropriate invoices. The nature of the event provided for payments to services without invoices.</p>

			The use of cash payments has been discouraged by County staff due to the difficulty in tracking.
SC HIV AIDS Council	\$30,000	\$30,000	<p>This organization did not submit all of the required documentation to support its expenditures for this event.</p> <p>Check numbers for the expenditures were provided; however, copies of cleared checks were not provided as a part of its submission of mid-year / final reports.</p>
SC State Museum Foundation	\$12,500	\$12,500	<p>This organization did not submit all of the required documentation to support its expenditures for this event.</p> <p>Check numbers for the expenditures were provided; however, copies of cleared checks were not provided as a part of its submission of mid-year / final reports.</p>
SCALE, Inc.	\$125,000	\$125,000	The documentation provided by the organization to support its expenditures did not clearly follow the established guidelines and requirements. Proof of payment for expenditures was provided; however, there were two missing invoices. Additionally, the invoice for managing the event did not clearly outline the services rendered.

Exhibit F

Grant Compliance Review Form (Internal Audit)

FY2014 - 15

Organization: 3 Rivers Music Festival

Project / Event: Richland Music Festival

Funding Allocated \$50,000

Funding Received 50,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Brannon Madden Activity pursued compliance

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-24-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: 701 Center for Contemporary Art

Project / Event: Columbia Open Studios 2015 Funding Allocated 10,000 Funding Received 10,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓</p> <p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>✓</p> <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓</p> <p>Submission of a Mid-Year Report</p>	
<p>✓</p> <p>Submission of a End-Year Report</p>	
<p>✓</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓</p> <p>Grant application submitted</p>	
<p>✓</p> <p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

11/	statement of assurances	
11/	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Black Pages International

Project / Event: 2015 Black Expo

Funding Allocated 44,600

Funding Received 44,600

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Not above \$50,000
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	No spending at mid year
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-29-2014

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Capital City / Lake Murray Country
Regional Tourism Board

Project / Event: CLLMC Leisure Marketing and Funding Allocated \$ 75,000

Funding Received \$ 75,000

Compliance Check List: Donor's / Visitor's Com
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Carolina Marathon Association

Project / Event: Carver's Cup Road Race Funding Allocated \$5,000 Funding Received \$5,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Not over \$50,000
✓	Submission of a Mid-Year Report	Event before Jan 1, 2015
✓	Submission of an End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Colonia Chamber of Commerce

Project / Event: Military Welcome Guide Funding Allocated 24,500 Funding Received 24,470

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • <u>At least 70% of marketing expenses must be paid to advertise outside of Richland County.</u> • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p><i>All spending is in county. Exception due to traveling out-of-county visitors.</i></p> <p><i>Some funds go towards payroll. Increase scrutiny of these expenses in the future</i></p>
<p><i>N/A</i></p> <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-16-2016

Grant Compliance Review Form (Internal Audit)

FY2014 - 15

Organization: Columbia Metropolitan Convention & Visitors Bureau

Project / Event: Increasing Awareness of Richland County to Tourists Funding Allocated 60,000 Funding Received 69,000
 Compliance Check List: Compliant
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2014

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Columbia Regional Sports Council

Project / Event: 2014-2015 Strategic Marketing Campaign Funding Allocated \$ 30,000 Funding Received \$ 30,000

Compliance Check List: Campaign
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p><input checked="" type="checkbox"/> by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p><input checked="" type="checkbox"/> H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>Grant used to pay personnel. More scrutiny needed in the future</p>
<p><input checked="" type="checkbox"/> Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Not above \$50,000</p>
<p><input checked="" type="checkbox"/> Submission of a Mid-Year Report</p>	<p>Not done</p>
<p><input checked="" type="checkbox"/> Submission of an End-Year Report</p>	
<p><input checked="" type="checkbox"/> Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Invoices not specific</p>
<p><input checked="" type="checkbox"/> Grant application submitted</p>	
<p><input checked="" type="checkbox"/> Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Ther Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Columbia City Ballet

Project / Event: Marketing for 2014-2015 Ballet Funding Allocated 24,956 Funding Received 24,456

Compliance Check List: Season
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Below \$50,000</p>
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	
<p>✓ Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Columbia Classical Ballet

Project / Event: Marketing Tourism Funding Allocated 24,956

Funding Received 45,249.56
~~37,956~~

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>Two items not in guidelines C Hilton Hotel Room and Alcohol expenses) These were replaced after notification.</p>
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	statement of assurances	
✓	Payment request form included the appropriate documentation	
✓	If determined to be noncompliant, were noncompliance procedures followed	Invalid expenses addressed

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Columbia Film Society

Project / Event: Nickelodeon Marketing Support Funding Allocated 4,700 Funding Received 4,700

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>Grant spent primarily on in county advertising in the form of Nick program guides which were distributed to local businesses</p>
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Not over \$50,000</p>
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>One proof of payment to 3020 Artists, Inc missing. Replaced with expense to DPK printing in final report.</p>
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Missing proof of payment addressed.

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Nickelodeon / Columbia Ellen Society

Project / Event: 2nd year of Capital request

Funding Allocated \$125,000

Funding Received \$125,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)

FY2014 - 15

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>Grant funds spent on construction</p>
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>No receipts, only a certificate of payment for \$136,889.00</p>
<p>Grant application submitted</p>	<p>Letter submitted</p>
<p>Grant application included all of the financial safeguards in the</p>	<p>Safeguards included</p>

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-29-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Columbia International Festival

Project / Event: Columbia International Festival Funding Allocated 76,500 Funding Received 76,500

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of an End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	Check L. Elan Rajamani, # 3824 not found
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Columbia Museum of Art

Project / Event: Michael Jackson

Funding Allocated \$ 702,372

Funding Received \$ 702,372

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	<u>Letter of exemption</u>
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	10/1/14 submitted
✓	Grant application included all of the financial safeguards in the	12/1/14 submitted

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Nick

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)

FY2014 - 15

Organization:

Columbia Music Festival Association

Project / Event:

CMEFA Artists

Funding Allocated

5,000

Funding Received

5,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
NI	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)

FY2014 - 15

Organization:

Columbia Opportunity Resource

Project / Event:

Seventh Annual Wood Block Festival

Funding Allocated

\$5,000

Funding Received

\$4,955

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)

FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha S. S. S.

Date Completed: 12/20/2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Columbia Stage Society / Town Theater

Project / Event: Dine Around Town Funding Allocated \$5,500 Funding Received \$5,500

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p><i>More invoice detail / better receipts needed in future.</i></p>
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)

FY2014 - 15

Organization:

Columbia United FC d/b/a South Carolina United FC

Project / Event: Yogala Soccer Tournament Charleston/Fall/Spring

Funding Allocated 25,637

Funding Received 25,637

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	More documentation should be requested
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: EdVenture, Inc.

Project / Event: Annual Hospitality Tax Allocation Funding Allocated \$108,057 Funding Received \$108,057

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	<u>Ordinance agency</u>
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ 1</p> <p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p align="center">Ordinance openy exceptions</p>
<p>✓</p> <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓</p> <p>Submission of a Mid-Year Report</p>	
<p>✓</p> <p>Submission of a End-Year Report</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p align="center">✓ all in rubber band</p>
<p>✓</p> <p>Grant application submitted</p> <p>Grant application included all of the financial safeguards in the</p>	<p>Letter submitted well submitted</p>

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Greater Columbia Community Relations Council

or Behold of Farmously Mt New Year

Project / Event: Farmously Mt New Year

Funding Allocated \$43,000

Funding Received \$43,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	<p>ent on 12/31/14</p>
<p>✓ Submission of a End-Year Report</p>	<p>Invoices and checks separate</p>
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Hick

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Center Columbia Restaurant Association

Project / Event: Restaurant Week Columbia Funding Allocated \$9,999 Funding Received \$9,900

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	Expendt Bonna Sam / a marketing firm.
✓	As required by the Hospitality Tax Ordinance, projects to be funded	None listed, but advertising was out of the county

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓</p> <p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>N/A</p> <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓</p> <p>Submission of a Mid-Year Report</p>	<p>None.</p>
<p>✓</p> <p>Submission of a End-Year Report</p>	
<p>✓</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>only one big blurry check for the total amount is listed. No accounting in the future.</p>
<p>✓</p> <p>Grant application submitted</p>	
<p>✓</p> <p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
✓	Payment request form included the appropriate documentation	Non included
✓	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-19-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Greater Columbia Educational Advancement Foundation

Project / Event: 13th Annual Chick-Fil-A Classic Funding Allocated 18,000 Funding Received 18,000

Compliance Check List:
Holiday Basketball Tournament

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓</p> <p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓</p> <p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>If some officials count as Entertainment expenses, 50% of the grant is extended.</p> <p>In the future, more scrutiny needed.</p>
<p>N/A</p> <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>N/A</p> <p>Submission of a Mid-Year Report</p>	<p>Event only prior to Jan 1</p>
<p>✓</p> <p>Submission of an End-Year Report</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓</p> <p>Grant application submitted</p>	
<p>✓</p> <p>Grant application included all of the financial safeguards in the</p>	<p>Included, but not attached</p>

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	Included, but not attached.
	If determined to be noncompliant, were noncompliance procedures followed	compliance

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-19-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Historic Columbia Foundation

Project / Event: Historic Columbia Annual Support Funding Allocated \$270,143 Funding Received \$270,143

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>\$ 1704 on phone bills \$ 2157 on internet \$ 14375.61 on utilities \$ 95,805 on payroll</p>
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>No receipts Invoices provided</p>
<p>✓ Grant application submitted</p>	<p>No application. Funding directed by council</p>
<p>✓ Grant application included all of the financial safeguards in the</p>	<p>No letter from IRS application</p>

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Ther Kiv

Date Completed: 12-20-2014

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: John Room Festival / CMEA

Project / Event: John Room Music Festival Funding Allocated 1,029

Funding Received 1,029

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p align="center"><i>No documented spending</i></p>
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
	Submission of a End-Year Report	<p align="center"><i>None attached</i></p>
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<p align="center"><i>No documented spending</i></p>
✓	Grant application submitted	
	Grant application included all of the financial safeguards in the	<p align="center"><i>No financial report submitted</i></p>

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	None submitted
	Payment request form included the appropriate documentation	None Submitted
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-14-2016

Non Compliant

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Kingville Historical Foundation

Project / Event: Kingville Annual Revenue Festival Funding Allocated 65,000 Funding Received 15,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p><i>All in final report. Invoices first, followed by proofs of purchase.</i></p>
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
N/A	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	<i>Final report due before Jan 1.</i>
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Contract details provided after request

Compliance Review Certification

Completed by: Tyler Hick

Date Completed: 12-19-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Latino Communications Community Development Corporation

Project / Event: Main Street Latin Festival Funding Allocated \$41,000 Funding Received \$41,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	Funds given to Enders兄弟 Publications LLC
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	less than \$50,000
	Submission of a Mid-Year Report	Event before Jan 1
✓	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	\$1,125 unaccounted for
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/> statement of assurances	
<input checked="" type="checkbox"/> Payment request form included the appropriate documentation	None provided full documents in final report
If determined to be noncompliant, were noncompliance procedures followed	Not all concerns addressed

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-14-2016

Not Compliant

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Lower Richland Sweet Potato Pic
Festival

Project / Event: Lower Richland Sweet Potato Pic Funding Allocated 60,000

Funding Received 96,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓</p> <p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓</p> <p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>✓</p> <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓</p> <p>Submission of a Mid-Year Report</p>	
<p>✓</p> <p>Submission of a End-Year Report</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p><i>documentation of spending included.</i></p>
<p>✓</p> <p>Grant application submitted</p>	
<p>✓</p> <p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	Lacks attached documentation. Documents found elsewhere
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Any errors were addressed.

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-19-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization:

MITC Foundation on Behavior of Humans
Trained at Michigan Technical College

Project / Event:

Marketing Support for 2010-2014
5 jobs for new community arts

Funding Allocated 14,000

Funding Received 14,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2014

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Ray Turner Foundation

Project / Event: SC Miracle League

Funding Allocated \$75,000

Funding Received \$75,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	<p>Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.</p>	
	<p>Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.</p>	<p>Money is planned to go to the city of Columbia</p>
	<p>As required by the Hospitality Tax Ordinance, projects to be funded</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	Funds to be used to build park
✓	<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
	Submission of a Mid-Year Report	None shared
✓	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	No expenditures yet
	Grant application submitted	None
	Grant application included all of the financial safeguards in the	No application

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	No! Compliant

Compliance Review Certification

Completed by: Tyler Hink

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Miss South Carolina Scholarship Foundation

Project / Event: The Miss South Carolina Pageant Funding Allocated \$5,000 Funding Received \$5,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓</p> <p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓</p> <p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>11/12</p> <p>✓</p> <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓</p> <p>Submission of a Mid-Year Report</p>	
<p>✓</p> <p>Submission of a End-Year Report</p>	
<p>✓</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓</p> <p>Grant application submitted</p>	
<p>✓</p> <p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-19-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: North Columbia Business Association

Project / Event: The South Carolina Cornbread Festival Funding Allocated \$ 11,000 Funding Received \$ 11,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • <u>Staging or fencing</u> • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Palmdale Capital City Classic, Inc.

Project / Event: Palmdale Capital City Classic Funding Allocated \$40,000 Funding Received \$40,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(C)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
W/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
	Payment request form included the appropriate documentation	
✓	If determined to be noncompliant, were noncompliance procedures followed	Tried to find office rental with Hottel funds. Requests were adjusted after notification

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Richland County Recreation Commission

Project / Event: Polo Road Bathroom/renovation

Funding Allocated \$ 75,000

Funding Received \$ 75,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
?	As required by the Hospitality Tax Ordinance, projects to be funded	

Council delayed

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p align="center">facilities included</p>
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	<p>Via Email, Digital</p>
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	<p>10/26/14</p>
<p>✓ Grant application included all of the financial safeguards in the</p>	<p>10/26/14</p>

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)

FY2014 - 15

Organization:

Richland County Recreation Foundation

Project / Event: South Carolina Pro Am Summer League

Funding Allocated \$ 15,000

Funding Received \$ 15,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	Money given to SC College Pro Am
	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>\$1,300 on insurance</p> <p>Spending different than outlined</p> <p>Grant funds spent on officials without clear invoice.</p>
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	<p>Event before Jan, 2016</p>
<p>✓ Submission of a End-Year Report</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Cash receipts used to pay personnel</p>
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	non compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Renaissance Foundation

Project / Event: Bethel Cultural Arts Center Funding Allocated \$ 100,000 Funding Received \$ 100,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Transaction list by account is shared.</p>
<p>Grant application submitted</p>	<p>More of understanding</p>
<p>Grant application included all of the financial safeguards in the</p>	<p>More of understanding</p>

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Ronald McDonald House Charities
of Columbia SC

Project / Event: 2014 Woodcreek Classic Funding Allocated \$500 Funding Received \$500

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓</p> <p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓</p> <p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>\$2750 spent on promo fees. Given exception.</p>
<p>✓</p> <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>N/A</p>
<p>✓</p> <p>Submission of a Mid-Year Report</p>	<p>Occurs before Jan 1 2015</p>
<p>✓</p> <p>Submission of a End-Year Report</p>	
<p>✓</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Excess funds refunded to County</p>
<p>✓</p> <p>Grant application submitted</p>	
<p>✓</p> <p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: South Carolina HIV/AIDS Council

Project / Event: World AIDS Day - Changing With the Times Funding Allocated \$30,000 Funding Received \$30,000
 Compliance Check List: Yes We Fight On
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	Ns Cancelled checks bank receipts
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	No preats at payment

Compliance Review Certification

Completed by: Tyler Hick

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: South Carolina Military History Foundation, Inc.

Project / Event: Advertising Campaign for S.C. History Museum Funding Allocated \$5,000 Funding Received \$5,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	\$0 / 0000
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>\$ 2995 spent on in-county advertising. Only \$31000 spent on statewide advertising</p>
<p>N/A Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Not asked to change

Compliance Review Certification

Completed by: Tyler Kirk

Compliant

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: South Carolina Philharmonic

Project / Event: The SCPI Marketing & Advertising Campaign for 2014/2015 Season Funding Allocated \$6,000 Funding Received \$6,000
 Compliance Check List: (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

501 (c) (3)

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓</p> <p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓</p> <p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>Funds used for payroll of Marketing director and musicians. Musicians treated as entertainers. \$4720.50 spent on musicians.</p>
<p>N/A</p> <p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓</p> <p>Submission of a Mid-Year Report</p>	
<p>✓</p> <p>Submission of an End-Year Report</p>	
<p>✓</p> <p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Payroll expenses shown in accounts.</p>
<p>✓</p> <p>Grant application submitted</p>	
<p>✓</p> <p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	No work to change

Compliance Review Certification

Completed by: Tyler Kirk

Compliant

Date Completed: 12-20-2014

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: South Carolina Pride Movement (SC Pride)

Project / Event: The 2014 SC Pride Festival Funding Allocated \$12,000 Funding Received \$11,200

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

501(c)(3)

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>Entire grant spent on entertainment. Used to contribute toward \$20,000 cost of hiring Lorie Morgan.</p>
<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>Submission of a Mid-Year Report</p>	<p>occurred before Jan, 1 2015</p>
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	Not asked to change

Compliance Review Certification

Completed by: Tyler Rick

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: South Carolina State Museum

Project / Event: SC State Museum Marketing Campaign Funding Allocated \$12,500

Funding Received \$12,500
10,186.18 in 1 year
report

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>All for marketing. Most out of county.</p>
<p>N/A ✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	<p>No End-year report.</p>
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Check numbers given as well as account numbers. No checks or bank statements</p>
<p>✓ Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	No checks/proof of payment or final report.

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2014

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Sculi Inc.

Project / Event: Carolina Sea Splash

Funding Allocated \$65,000

Funding Received \$65,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	Incorporated Feb 26, 2014 on application but includes 2013 tax returns.
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	In different folder
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>\$900 to Huckaby and Associates not eligible, Insurance cost.</p> <p>\$6,000 unexplained administrative fee.</p> <p>No invoices: RC Sheriff - \$2,000 ALS Stage - \$1,126</p>
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
	Submission of a Mid-Year Report	No mid year report
✓	Submission of a End-Year Report	No invoices for RC Sheriff or ALS stage
	<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
✓	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
	Payment request form included the appropriate documentation	No payment request forms
	If determined to be noncompliant, were noncompliance procedures followed	No. followed

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Scale Truck

Project / Event: Haral Hill Festival Parade Funding Allocated \$ 60,000 Funding Received 60,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>\$29,800 on entertainment in support of</p> <p>\$5200 spent on entertainers.</p> <p>on final over 50% of grant</p>
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<p>No invoice for Jasmine Anderson's services</p> <p>Invoice labeled for Jasmine instead.</p> <p>No check for \$4,500.00 due McKinnis and the Highways</p>
✓	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	No changes to spending, Documentation Missing

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Seabroagh Harmer Foundation

Project / Event: Kensington Mansion Marketing Funding Allocated \$5,000 Funding Received \$0

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	<u>Mansion closed for repairs in 2014</u>

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<i>No spending</i>
<i>N/A</i>	<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
	Submission of a Mid-Year Report	<i>No report</i>
✓	Submission of a End-Year Report	<i>No spending, closed for report</i>
✓	<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<i>No spending</i>
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	Statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	No spending
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Sidell Farm Rural Community Outreach

Project / Event: Lower Richland Heritage Corridor Funding Allocated \$275,000 Funding Received \$275,000

Compliance Check List: ^{Preservation}
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	\$500 donation to Howard High. Enough documents spending that the \$500 is not needed
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>✓ H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>Invoice for check 2825 is missing. Payment spending is in excess of \$275,000</p>
<p>✓ Grant application submitted</p>	
<p>✓ Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	All concerns addressed except on invoice for check 2935

Compliance Review Certification

Completed by: Tyla Kirk

Date Completed: 12-28-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Northeast Fair Inc DBA Sparkleberry
County Fair

Project / Event: Sparkleberry County Fair Funding Allocated \$25,000 Funding Received \$25,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

✓	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Sustainable Midlands

Project / Event: Midlands Green Restaurant week Funding Allocated \$3,000 Funding Received \$3,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
	As required by the Hospitality Tax Ordinance, projects to be funded	Unable to track sales and attendance

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
W/A	<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
✓	Submission of a Mid-Year Report	Expend before Jan 1, 2015
✓	Submission of an End-Year Report	Report later
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	No Error
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	No proof of fraud

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

?

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Town of Falsboro

Project / Event: Falsboro Township Promotions Funding Allocated \$ 20,000 Funding Received \$ 20,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	<u>A town cannot be this thing</u>
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	Not provided
✓	Submission of an End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
	Grant application submitted	
	Grant application included all of the financial safeguards in the	No. For 1(a)(3) as it was city. No board. No budgets.

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
	Payment request form included the appropriate documentation	N. Balance Sheet
✓	If determined to be noncompliant, were noncompliance procedures followed	with township exemptions

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Township Auditorium

Project / Event: Deletions Funding Allocated \$ 300,000

Funding Received \$ 300,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
<input checked="" type="checkbox"/>	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p><i>Monthly Payroll</i></p>
<p>✓ Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p><i>All payroll invoices should</i></p>
<p>✓ Grant application submitted</p>	<p><i>Payment letter</i></p>
<p>✓ Grant application included all of the financial safeguards in the</p>	<p><i>Payment letter</i></p>

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	Compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-22-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: World of Mouth Productions

Project / Event: Columbia's 20th Annual Blues Festival Funding Allocated \$1,700 Funding Received 0

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only: <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	No expenses listed
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
	Submission of a Mid-Year Report	None submitted
	Submission of an End-Year Report	None submitted
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	None submitted
	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

	statement of assurances	
	Payment request form included the appropriate documentation	None submitted
	If determined to be noncompliant, were noncompliance procedures followed	Not compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-21-2016

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

Organization: Workshop Theatre of SC

Project / Event: Expanding Lickle Sales to rest of town audiences Funding Allocated \$5500 Funding Received \$5500
 Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	<p>501 (c)(3)</p>
<input checked="" type="checkbox"/>	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
<input checked="" type="checkbox"/>	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
<input checked="" type="checkbox"/>	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<p>✓ by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p><i>All grant funding spent on rent for facility at 701 whaley</i></p>
<p>W/A Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<p>✓ Submission of a Mid-Year Report</p>	
<p>✓ Submission of a End-Year Report</p>	
<p>✓ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<p>✓ Grant application submitted</p>	
<p>✓ Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2014 - 15

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	compliant

Compliance Review Certification

Completed by: Tyler Kirk

Date Completed: 12-20-2016

Exhibit G

FISCAL YEAR 2015 - 2016			
Organization	Funding Allocated	Funding Received	Compliant
701 Center for Contemporary Art	\$10,000	\$10,000	Yes
Ann Brodie's Carolina Ballet	\$1,000	\$1,000	Yes
Auntie Karen Foundation	\$8,136.36	\$8,136.36	Yes
Benedict College	\$15,000	\$15,000	Yes
Black Pages International	\$ 49,636.36	\$49,636.36	Yes
Bluegrass, Blues & Barbeque Festival (The River Community Foundation)	\$30,815.26	\$30,815.26	Yes
Carolina Marathon Association	\$5,000	\$5,000	Yes
Capital City Lake Murray RTB	\$50,000	\$50,000	Yes
Celebrate Freedom Foundation	\$1,000	\$1,000	Yes
Columbia Metropolitan Convention Center	\$24,090.90	\$24,090.90	Yes
Columbia City Ballet	\$26,956.	\$26,956	Yes
Columbia Classical Ballet	\$26,956	\$31,956	Yes
Columbia Film Society	\$4,700	\$4,700	Yes
Columbia International Festival	\$104,500	\$104,500	Yes
Columbia Museum of Art	\$702,372	\$702,372	Yes
Columbia Music Festival Assoc./CMFA ArtSpace	\$5,500	\$5,500	Yes
Columbia Opportunity Resource	\$1,000	\$1,000	Yes
Columbia Regional Sports Council	\$40,000	\$40,000	Yes
Columbia Stage Society/Town Theatre	\$5,500	\$5,500	Yes
Columbia United FC/SC	\$22,037	\$22,037	Yes
EdVenture	\$108,057	\$108,057	Yes
Famously Hot New Year (Gamecock Alumni Broadcasters Association served as fiscal agent)	\$79,000	\$79,000	Yes
Five Points Association	\$61,635.36	\$61,635	Yes
Greater Columbia Educational Foundation	\$18,000	\$18,000	Yes
Greater Columbia Restaurant Association	\$15,000	\$15,000	Yes
Historic Columbia Foundation	\$270,143	\$270,143	Yes
Kingville Historical Found	\$28,000	\$28,000	Yes
Latino Communications CDC	\$33,000	\$33,000	Yes

Lower Richland Sweet Potato Festival	\$25,454.54	\$25,455	Yes
Midlands Technical Harbison Theatre	\$15,000	\$15,000	Yes
Miss SC Scholarship Organization	\$5,000	\$5,000	Yes
North Columbia Business Association	\$11,000	\$11,000	Yes
Palmetto AIDS Life Support Services (PALSS)	\$1,000	\$1,000	Yes
Palmetto Capital City Classic	\$8,000	\$8,000	Yes
Pinewood Lakes Foundation (Richland County Recreation Foundation served as fiscal agent)	\$15,454.54	\$15,454	No
Richland Music Festival	\$5,000	\$0	The funding was not dispersed to this organization due to the lack of documentation provided.
Ronald McDonald House Charity	\$6,000	\$6,000	Yes
SC Hispanic Outreach	\$2,000	\$2,000	No
SC HIV AIDS Council	\$8,500	\$8,500	Yes
SC Military History Foundation	\$8,000	\$8,000	Yes
SC Philharmonic Orchestra	\$5,500	\$5,500	Yes
SC Pride Movement	\$1,000	\$1,000	Yes
Richland County Recreation Foundation (fiscal agent for SC Pro Am)	\$19,727.72	\$19,727	No
SC State Museum Foundation	\$12,500	\$12,500	Yes
SC Uplift (fiscal agent for Northeast Community Festivals)	\$25,454.54	\$16,576	Yes
SCALE, Inc. (Carolina Sunsplash)	\$18,000	\$18,000	Yes
SCALE, Inc. (Horrell Hill Parade & Festival)	\$18,000	\$18,000	Yes
Southeast Rural Community Outreach (SERCO)	\$275,000	\$275,000	Yes
Sparkleberry Country Fair	\$25,000	\$25,000	Yes
Spring Valley High School Educational Foundation	\$10,000	\$10,000	Yes
Town of Eastover	\$15,500	\$15,500	Yes
Town of Irmo	\$5,600	\$5,600	Yes
Township	\$300,000	\$300,000	Yes
Trustus Theatre, Inc.	\$30,479	\$30,479	Yes
Word of Mouth Productions	\$1,700	\$1,700	Yes
Workshop Theatre of SC	\$5,500	\$5,500	Yes
Totals	\$2,626,406	\$2,617,526	

Exhibit H

**FISCAL YEAR 2015 – 2016
Non-Compliant Organizations**

Organization	Funding Allocated	Funding Received	Notes / Exceptions
Bluegrass, Blues & Barbeque Festival	\$30,815.26	\$30,815.26	The documentation provided by the organization to support its expenditures was not in accordance with the established guidelines and / or requirements. Staff is currently working with the organization to obtain a status of compliance.
Pinewood Lakes Foundation (Richland County Recreation Foundation served as its fiscal agent)	\$15,454.54	\$15,454.54	The documentation provided by the organization to support its expenditures was not in accordance with the established guidelines and / or requirements. Staff was able to resolve the issue of non-compliance after meeting with the organization and having discussions with Council member Jackson (sponsored the funding request for Pinewood Lake Foundation).
Richland Music Festival	\$5,000	\$0	The funding was not dispersed to this organization due to the lack of documentation provided.
SC Hispanic Outreach	\$2,000	\$2,000	This organization has not been responsive since receiving its allocation and remains in a status of non-compliance.
SC Pro Am (Richland County Recreation Commission Foundation served as its fiscal agent)	\$19,727.72	\$19,727	This organization did not submit all of the required documentation to support its expenditures for this event. Staff discussed this information with the organization and Council member Rose (sponsored the funding request for SC Pro Am). The organization did not clearly understand the grant requirements as it related to the maintenance of financial records. Staff is working with this organization to ensure that adherence to the established policies is followed for future allocations.

Exhibit I

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

701 Centre for Contemporary Art

Project / Event:

Columb, A Open Studios 2016

Funding Allocated

\$10,000

Funding Received

\$10,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: *Stephan S. [Signature]*

Date Completed: *12/19/2016*

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: Ann Braden's Caecilia Ballet

Project / Event: Caecilia Ballet Season Funding Allocated \$4,000 Funding Received \$1,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

statement of assurances	
<input checked="" type="checkbox"/> Payment request form included the appropriate documentation	
<input type="checkbox"/> If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Netasha Sybil

Date Completed: 12/19/2014

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization: Auntie Kaeen Foundation

Project / Event: Legends of 2016

Funding Allocated \$8/36.36


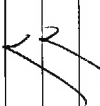

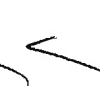
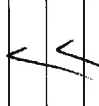
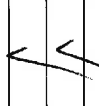
Funding Received \$8/36.36

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
	Submission of a Mid-Year Report	
	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natalie D. Bice

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization:

Blount College

Project / Event:

Handsome St High School

Funding Allocated

\$15,000

Funding Received

\$15,000

Compliance Check List:

League of Chambers

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individual, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
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✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha S. Bruford

Date Completed: 12/19/2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Black Pages International

Project / Event:

2015 Black Expo

Funding Allocated

\$49,636.36

Funding Received

\$49,636.36

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha RB

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Richland County Foundation

Project / Event: 2016 Blues, Bureaus and

Funding Allocated \$ 30,815.26

Funding Received \$ 30,815.26

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
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✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	No Mid-year report - 2015 funds spent
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
No	Grant application submitted	currently working on closing FY13 final report.
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: _____

Notaberry

Date Completed: _____

12/20/2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: Carolina Nacathal Association

Project / Event: Nacathal's Cup Road Race

Funding Allocated \$5,000

Funding Received \$5,800

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	Final Report submitted 6/29/2015
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha R. [Signature]

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization:

Capital City/Lake Murray

Project / Event:

Lake Destination Marketing

Funding Allocated

\$50,000

Funding Received

\$10,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	Membership held and Procurement Policy Promoted via email,
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Notara Byrne

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Calhoun State Freedom Fund 451

Project / Event:

Tour to Tunes St 5

Funding Allocated

\$1,000

Funding Received

\$1,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Noted as per

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization:

Columbus Metro Convention B

Project / Event:

Tucson Marketing for Richland County

Funding Allocated

\$24,090.94

Funding Received

\$24,000.90

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Byrne

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: Columbia City Ballet

Project / Event: Marketing for the 2015-2016 Funding Allocated \$24,956

Funding Received \$24,956

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Walter S. [Signature]

Date Completed: 12/19/2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Columbia Classical Ballet

Project / Event:

2005-2016 Season

Funding Allocated

\$ 31,950

Funding Received

\$ 31,950

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Netasha Bly

Date Completed: 12/19/2016

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization:

Columbia Film Society

Project / Event:

N. The 1st Annual Market Fundraising

Funding Received

\$4,700

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Netasha B. Davis

Date Completed: 12/14/14

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Chilmark Intertribal Festival

Project / Event:

81st Annual Chilmark Intertribal Festival

Funding Allocated

\$104,500

Funding Received

\$104,500

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Notasasasas

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Chimney Museum of Art

Project / Event:

Meeting for 2015-2016 funding

Allocated \$122,342

Funding Received

\$702,342

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha S. 8/8/16

Date Completed: 12/19/2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: Columbia Music Festival Association

CMAA Artspace

Project / Event: Columbia Music Festival Funding Allocated \$9500

Funding Received \$5,500

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Notstandby

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization:

Colony 7th Opportunity Reserve

Project / Event:

North Creek

Funding Allocated

\$4,000

Funding Received

\$1,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Sybil

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Calvary Regional Sports Center

Project / Event:

2015-2016 Marketing Campaign

Funding Allocated

\$40,000

Funding Received

\$40,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: *Natasha S. [Signature]*

Date Completed: *12/19/16*

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Columbia Stage Society

Project / Event:

5th Annual Tour

Funding Allocated

\$7500

Funding Received

\$5500

Compliance Check list:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

✓	statement of assurances	
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	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: *Natasha Byrne*

Date Completed: 12/19/2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Colony of the North

Project / Event:

Southwestern Youth Soccer

Funding Allocated

\$22,034

Funding Received

\$22,032

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: *Notar*

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: Adventure, Inc.

Project / Event: Marketing and Operations Funding Allocated \$108,057

Funding Received \$108,057

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Submission of a Mid-Year Report	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
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Compliance Review Certification

Completed by: Natalie

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: Council of Humi-Brooklyns

Project / Event: Fareway Hot New Year

Funding Allocated

\$ 4,400

Funding Received

\$ 79,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Michael S. [Signature]

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: Five Points Association

Project / Event: Centennial Plaza

Funding Allocated \$161,635.34 Funding Received \$61,235.00

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Submission of a Mid-Year Report	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
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<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha S. Jones

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Coastal Community Educational
Advancement Foundation

Project / Event:

14th Annual Check-Tuck Funding Allocated \$18,000

Funding Received

\$18,000

Compliance Check List:

11/15/12 Holiday Basketball Tournament

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
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<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: 

Date Completed: 12/19/12

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Greentree Colony Restaurant Association

Project / Event:

Restaurant Week Dining

Funding Allocated

\$15,000

Funding Received

\$15,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Walter S. Smith

Date Completed: 12/19/15

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization:

Hester Columbia Foundation

Project / Event:

Ames Support

Funding Allocated

\$ 240,143

Funding Received

\$ 220,143

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: *Notarville*

Date Completed: *12/15/16*

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Kingsville Historical Foundation

Project / Event:

Annual Renaissance Festival

Funding Allocated \$28,000

Funding Received \$28,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
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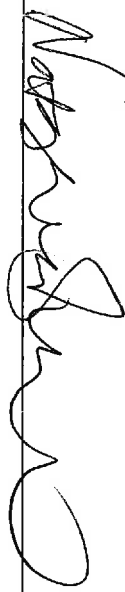
Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	Statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	yes - Issue was resolved - Funds returned

Compliance Review Certification

Completed by: 

Date Completed: 12/19/2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Latino Communities OSC

Project / Event:

501(c)(3) Non-Profit Funding Allocated

Funding Received

\$ 33,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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<i>NY</i>	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
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	Grant application submitted	
	Grant application included all of the financial safeguards in the	

No Mid-Year Report Submitted - Requested - Final Report Submitted in Lieu of final submitted letter.

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Nate S. D. [Signature]

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

*Levitt Parkland Street
Potato Festival*

Project / Event:

Parade and Festival

Funding Allocated

*\$26,455
\$26,451.51*

Funding Received

\$25,455

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
<input checked="" type="checkbox"/>	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: *Matthew S. [Signature]*

Date Completed: 12/19/16

FY2015 - 16

Organization: Mizell's Theatre Foundation
on behalf of Hudson Theatre

Project / Event:	Marketing Support	Funding Allocated	\$15,000
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Funding Received \$15,000

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Nestor Sosa

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

MBC St. Stephens
Organization

Project / Event:

The MBC St. Stephens

Funding Allocated

\$5000

Funding Received

\$1,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
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✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
NA	<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
✓	Submission of a Mid-Year Report	
✓	Submission of an End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget.	
✓	All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha B. Bue

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: The North Columbia Business Association

Project / Event: The 5th Annual

Funding Allocated \$4,000

Funding Received \$11,000

Compliance Check List: The 5th Annual

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
	Submission of a Mid-Year Report	
	Submission of a End-Year Report	
	<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	Statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natalie S. B. [Signature]

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

PalmHill ATIS Life Sport Services

Project / Event:

Tech Circuit

Funding Allocated

\$14,000

Funding Received

\$1,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Palmdale Capital City Class, R

Project / Event:

Palmdale Capital City Class, R

Funding Allocated

\$8,000

Funding Received

\$8,000

Compliance Check List:

Class, R

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Michael S. B. [Signature]

Date Completed: 12/19/16

Grant Compliance Review Form (Internal Audit)

Fiscal Agent - Richland County Recreation Fund 2015 - 16

Organization: Pine Lake Park Foundation

Project / Event: West and Wild Summer Funding Allocated \$15,454.54 Funding Received \$15,454

Compliance Check List: SPSH

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Fiscal Agent used - Richland County Recreation Fund

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>(1) Adequate documentation was not provided.</p> <p>(2) Invoices were not provided for some checks issued.</p> <p>(3) Proof of payments was not provided for all checks</p> <p>(4) Cash payments were made to some employees</p> <p>(5) Check numbers provided for some employees wages not able to verify.</p>
4/1	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
No	Grant application submitted	Non-Compliance issues
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	statement of assurances	
✓	Payment request form included the appropriate documentation	
✓	If determined to be noncompliant, were noncompliance procedures followed	yes

current balance sheets are not provided
Errors and Letters sent regarding noncompliance.

Compliance Review Certification

Completed by: _____

Natalie S. [Signature]

Date Completed: _____

12/30/2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: 3 Rivers Music Festival

Project / Event: Richland Music Festival

Funding Allocated \$5,000

Funding Received 0 - Funding Not Disbursed

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<p>Funding Not disclosed due to non-compliance issue. Adequate documentation was not provided upon request. The event was advertised as a festival that would consist of different types of music with grant application. However, the event was advertised as a Gospel Music presentation.</p>
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
NO	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<p>Adequate documentation was not provided for the secular performance - James Cole. The only expense in the payment request was for a Gospel Artist - LeAndre Johnson.</p>
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

FY2015 - 16

	statement of assurances	
-	Payment request form included the appropriate documentation if determined to be noncompliant, were noncompliance procedures followed	<p>Yes</p> <p>Finley Not addressed due to Non-compliance</p> <p>Non-compl, once letter sent July 7, 2016.</p>

Completed by: 2/20/16

Date Completed: 11/24/2019

**RICHLAND COUNTY
GOVERNMENT**
Office of the County Administrator



440 of 529

July 7, 2016

3 Rivers Music Festival, Inc.
Sandra Sims, Vice President
710 Heidt Street
Columbia, SC 29205

Dear Ms. Sims:

This letter is a response to the FY2015 Final Report (report) and FY2016 Hospitality Tax grant payment request, submitted by the 3 Rivers Music Festival, Inc. (3 Rivers) for the 3 Rivers Music Festival and Richland Music Festival, respectively.

Pursuant to our review of the report for the 2015 3 Rivers Music Festival, we identified several inconsistencies related to 3 Rivers's 2015 Richland County Hospitality Tax grant application and the information presented in the corresponding report.

In the 2015 Hospitality Tax grant application, 3 Rivers indicated that their event would include "entertainers" performing different genres of music, including "Country, Pop, Jazz and R & B." However, the documentation presented in the report was exclusively related to Gospel and / or Christian music artists.

Based on FY2015 grant guidelines, all expenditures must have "adequate documentation." Staff requested (see attached email correspondence) additional documentation regarding the report to justify the expenditures made on "entertainers" using Hospitality Tax grant dollars in an effort to gain clarification on the nature of the expenses being paid (e.g., detailed invoices to support the payment made, contract with entertainers). No additional documentation was provided, only documents signed by the entertainers confirming that they received cash payments for services rendered. On June 8, 2016, Ms. Sims faxed the attached letter to the County listing James Cole as a secular performer at their FY2015 event. However, no documentation (e.g., brochure, contract, Mr. Cole's website) was provided to support the information Ms. Sims presented in her letter.

In their 2016 Hospitality Tax grant application (see attached), 3 Rivers indicated that the event would include "entertainers" performing different genres of music, including "Gospel, Christian and Jazz." However, in the 2016 Hospitality Tax grant payment request, the only expense listed was for a gospel artist, LeAndria Johnson. Additionally, the event was advertised on the Columbia Visitors' Bureau's website, and described as a presentation of gospel music that celebrates the onset of summer and community through music.

Given the above mentioned information, and based on Richland County Policy, and the SC and US Constitutions, the FY2016 Hospitality Tax grant funds will not be disbursed to the Richland Music Festival.

You may contact our grants manager, Natasha Dozier, at 803.576.2069 or dozierm@rcgov.us for any questions or concerns you may have regarding this matter.

Sincerely,



Roxanne Ancheta
Richland County Assistant Administrator

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: Donald McDonald House

Project / Event: 2015 Noel Deschamps Golf Tournament

Funding Allocated \$16,000

Funding Received \$6,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
	<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<i>NA</i>	Submission of a Mid-Year Report	<i>Final Report</i>
<i>✓</i>	Submission of a End-Year Report	<i>Final Report</i>
<i>✓</i>	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
<i>✓</i>	Grant application submitted	
<i>✓</i>	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Sykes

Date Completed: September 19, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: South Cabernet Hispanic Outreach

Project / Event: Maan Street Latin Festival

Funding Allocated \$2,000

Funding Received \$2,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	<i>Final Report Not completed</i>
<i>N/A</i>	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
<i>N/A</i>	Submission of a Mid-Year Report	
<i>No</i>	Submission of a End-Year Report	<i>Proof of Payments not included with report Final Report not received</i>
<i>No</i>	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<i>No Final Report - No Responses from the organization.</i>
<i>✓</i>	Grant application submitted	
<i>✓</i>	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	statement of assurances	
	Payment request form included the appropriate documentation	
Not Compliant	If determined to be noncompliant, were noncompliance procedures followed <u>yes</u>	Noncompliance Level 1 and 2 letters sent

Compliance Review Certification

Completed by: Natasha Suarez

Date Completed: September 19, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

SCA HTV/A-Island

Project / Event:

An Appeal to Remember

Funding Allocated

\$18,500

Funding Received

\$18,500

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	Final Report Submitted in final Mid-Year Report
	Submission of a End-Year Report	
	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Smith

Date Completed: September 19, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

SCM United Hockey Foundation

Project / Event:

Weldon Pond

Funding Allocated

\$8,000

Funding Received

\$1,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
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	Submission of a Mid-Year Report	
	Submission of a End-Year Report	
	<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
	Grant application submitted	
	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Jones

Date Completed: December 19, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

St. Philomena's

Project / Event:

Marketing and Advertising

Funding Allocated

\$5,500

Funding Received

\$5,500

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Submission of a End-Year Report	
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✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Strick

Date Completed: September 19, 2016

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization:

St. Pricle Movement

Project / Event:

The 2015 St. Pricle Festival Funding Allocated \$1,000

Funding Received \$1,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	<p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	501(c)(3)
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Submission of a Mid-Year Report	Final Report Submitted in lieu of Mid-Year
✓	Submission of a End-Year Report	
✓	<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Nafisah Sura

Date Completed: December 19, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

St Joseph - Fraternal Aid - Richland County Recreation Foundation

Project / Event:

St Joseph

Funding Allocated

\$19,724.12

Funding Received

\$19,727.00

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<p>by Hospitality Tax funds must result in the attraction of tourists to Richland County.</p>	
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<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	<p>Mid-Year Report provided in the style. No response to request for final report until 7.</p>
<p>Submission of a Mid-Year Report</p>	
<p>Submission of a End-Year Report</p>	
<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	<p>No invoices provided</p>
<p>Grant application submitted</p>	
<p>Grant application included all of the financial safeguards in the</p>	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

statement of assurances Payment request form included the appropriate documentation If determined to be noncompliant, were noncompliance procedures followed	No balance sheet provided
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Compliance Review Certification

Completed by: Natasha Stone

Date Completed: September 19, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

State Museum Foundation

Project / Event:

New Museum Marketing funding Allocated \$12,500

Funding Received

\$12,500

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Sizer

Date Completed: September 19, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: St. Ignace Community Outreach

Project / Event: Richland County Community

Funding Allocated

\$25,454.31

Funding Received

\$16,575.87
\$16,578

Compliance Check List:

Festivals

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
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✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha S. Bay

Date Completed: September 19, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization: SCALE INC.

Project / Event: Chelton Sun Splash

Funding Allocated \$18,000

Funding Received \$18,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)

FY2015 - 16

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N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	SCALE provided one mid-year report
✓	Submission of an End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	Additional documentation provided as requested.
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input checked="" type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha

Date Completed: 12/30/2012

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization: SCALE, INC.

Project / Event: Haskell Hill Orchard Festival Banquet

Funding Allocated \$18,000

Funding Received \$18,000

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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<i>N/A</i>	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
<i>✓</i>	Submission of a Mid-Year Report	<i>State provided a Mid-Year Report</i>
<i>✓</i>	Submission of a End-Year Report	
<i>✓</i>	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	<i>Additional documentation provided after Requested.</i>
<i>✓</i>	Grant application submitted	
<i>✓</i>	Grant application included all of the financial safeguards in the	

FY2015 - 16

statement of assurances	
Payment request form included the appropriate documentation	
If determined to be noncompliant, were noncompliance procedures followed	yes

Compliance Review Certification

Completed by: 11/28/2014

Date Completed: 12/20/2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

SEKDD - Southeast Rural Community District

Project / Event:

SEKDD - Louda Richland
Pranchettes

Funding Allocated

\$275,000

Funding Received

\$275,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
✓	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	<i>Workshop held and Procurement Policy Revised</i>
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Simon

Date Completed: September 19, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Spackville County Fair

Project / Event:

Spackville County Fair Funding Allocated \$25,000

Funding Received \$25,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	


Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	by Hospitality Tax funds must result in the attraction of tourists to Richland County.	
✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
N/A	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of an End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

	statement of assurances	
✓	Payment request form included the appropriate documentation	
	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: 

Date Completed: 12/20/2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Spokane Valley High School
Education Foundation

Project / Event:

Taco Bell Track and Field

Funding Allocated

\$ 10,000

Funding Received

\$ 10,000

Compliance Checklist:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
NA	Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.	
✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: _____

Natalie

Date Completed: _____

12/20/2016

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization:

Town of Eastvale

Project / Event:

Open Streets, Mead and 58th
Annual Bed & Breakfast Festival

Funding Allocated

\$15,500

Funding Received

\$15,500

Compliance Check List:
 (Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	<p>Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.</p> <p>Applicants must provide proof of their non-profit status or fall into one of the following categories:</p> <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	<p>Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.</p>	
✓	<p>Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.</p>	
✓	<p>As required by the Hospitality Tax Ordinance, projects to be funded</p>	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
<input checked="" type="checkbox"/>	<p>Organizations receiving \$50,000 or more in H-Tax funds will be required to follow County Procurement Code when spending County H-Tax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code.</p>	
<input checked="" type="checkbox"/>	Submission of a Mid-Year Report	
<input checked="" type="checkbox"/>	Submission of a End-Year Report	
<input checked="" type="checkbox"/>	<p>Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.</p>	
<input checked="" type="checkbox"/>	Grant application submitted	
<input checked="" type="checkbox"/>	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Natasha Blye

Date Completed: 12/22/2016

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization: Town of Iroquois

Project / Event: Iroquois Area Street

Funding Allocated \$5600

Funding Received \$5600

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> • Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. • Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
✓	Richland County will not award H-Tax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.	
✓	Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.	
✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
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✓	Submission of a Mid-Year Report	
✓	Submission of a End-Year Report	
✓	Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. All expenditures should match up to payment requests and original grant budget.	
✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	Statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Walter S. By

Date Completed: 12/20/16

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization: Thursdp

Project / Event: Deletations

Funding Allocated \$ 500,000

Funding Received \$ 300,000

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds. Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
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✓	Grant application submitted	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Nadene Sy

Date Completed: 12/20/16

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

Organization: Techus Theater Inc.

Project / Event: The Natl Seabackle

Funding Allocated \$ 30,479

Funding Received \$ 30,479

Compliance Check List:
(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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✓	As required by the Hospitality Tax Ordinance, projects to be funded	

Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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	H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only: <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
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✓	Grant application submitted	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: _____

Walter B. B. B.

Date Completed: _____

12/40/16

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Ward & North Productions

Project / Event:

Columbus 25th Anniversary Festival

Funding Received

\$17,000

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	<p>H-Tax County Promotions grant funds must be used for tourism related expenses in the following categories only:</p> <ul style="list-style-type: none"> • Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). • At least 70% of marketing expenses must be paid to advertise outside of Richland County. • Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.) • Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant. • Venue fees or rentals • Transportation or accommodations • Food or beverages • Staging or fencing • 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities 	
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✓	Submission of a Mid-Year Report	
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✓	Grant application submitted	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

<input checked="" type="checkbox"/>	Statement of assurances	
<input checked="" type="checkbox"/>	Payment request form included the appropriate documentation	
<input type="checkbox"/>	If determined to be noncompliant, were noncompliance procedures followed	

Compliance Review Certification

Completed by: Michael B. B.

Date Completed: September 20, 2016

Grant Compliance Review Form (Internal Audit)

FY2015 - 16

Organization:

Wicksap Theatre SC

Project/Event:

Supporting Ticket Sales to 100 of the poorest

Funding Allocated

\$5500

Funding Received

\$5500

Compliance Check List:

(Check if Compliant. If not compliant, note reason why and / or exception)

Compliant	Requirement	Notes / Exception
✓	Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.	
✓	Applicants must provide proof of their non-profit status or fall into one of the following categories: <ul style="list-style-type: none"> Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal. Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. 	
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Grant Compliance Review Form (Internal Audit)
FY2015 - 16

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✓	Grant application submitted	
✓	Grant application included all of the financial safeguards in the	

FY2015 - 16

Statement of assurances
Payment request form included the appropriate documentation
If determined to be noncompliant, were noncompliance
procedures followed

Compliance Review Certification

Noted

12/20/12

Exhibit J



RICHLAND COUNTY GOVERNMENT

Office of the County Administrator

May 20, 2016

Sandra Sims
Bluegrass, Blues & Barbeque Festival
710 Heidt Street
Columbia, SC 29205

Dear Ms. Sims:

Congratulations! Richland County Council has selected the **Bluegrass, Blues & Barbeque Festival** to receive a Hospitality Tax (H-tax) grant in the amount of \$30,815.26 for fiscal year 2016. **Richland Music Festival will serve as the fiscal agent.** This award is to be used to fund eligible expenditures for the tourism-related project described in your FY16 H-Tax grant application.


Enclosed is grant agreement that outlines the conditions of accepting the grant award. **In order to execute your grant, please review and sign both copies of this agreement.** One original is to be mailed or hand delivered to Richland County (see addresses below) and one original is for your organization's records.

Your grant will not be administered until a signed agreement has been received by the Richland County Grants Manager. Please also note that if your organization received a grant in FY15, this grant must be closed prior to receiving FY16 funds.

Forms for managing your grant (payments, reports, logo information) can be found at <http://www.richlandonline.com/Government/Departments/Grants/HospitalityTax.aspx>

Congratulations again on your award. If you have any questions, please feel free to contact me.

Sincerely,


Natashia Dozier
Richland County Administration



Hospitality Tax County Promotions Grant Agreement

Date of Agreement: May 20, 2016
Grantee: Bluegrass, Blues & Barbeque Festival – Fiscal Agent- Richland Music Festival
Project Name: Bluegrass, Blues & Barbeque Festival
Total Amount of Grant: \$30,815.26
Grant Period: July 1, 2015 – June 30, 2016

This grant is awarded by Richland County and is subject to the following terms and conditions:

1. Per section 23-71 of the Richland County Code of Ordinances, any organization receiving HTax Grant funding must comply with all requirements of the Richland County Hospitality Tax Ordinance, as well as application guidelines and annual reporting requirements established by Council, to include a detailed reporting of all grant expenditures.
2. Upon grant application acceptance and funding award, applicant agrees that financial records, support documents, statistical records and all other records pertinent to Hospitality Tax funding shall be retained for a period of three years. All expenditures must have adequate documentation. All accounting records and supporting documentation shall be available for inspection by Richland County upon request.
3. Per the Richland County Promotions Hospitality Tax Fund Guidelines, funds must be used on the following items:
 - Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). At least 70% of marketing expenses must be paid to advertise outside of Richland County.
 - Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.)
 - Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant.
 - Venue fees or rentals
 - Transportation or accommodations
 - Food or beverages
 - Staging or fencing
 - 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities
4. If your project changes in any way from what was proposed in the grant application, contact the Grants Office by phone at 803.576.2069 or email doziern@rcgov.us. Changes to your project as proposed may require additional review and/or Richland County Council approval.
5. All grant funds must be expended within the grant period by «Organization». Re-granting and/or sub-granting of HTax funds are not allowed.
6. **Payments** may be requested by completing an HTax Grant Payment Request Form and submitting it and all required attachments to Grants Manager, Richland County Administration, P.O. Box 192, Columbia SC 29202. If your organization was awarded \$25,000 or more, you must request disbursement of your funds on a quarterly basis (July-September / October-December / January-March / April-June). Funds will be available for drawdown on the 1st day of the quarter. Grants under \$25,000 can be paid out in one request. Payments will not be processed until all required information is submitted to the Grants Office. Required information includes the completed payment request form, a W-9 form, a detailed list of expenditures and a current balance sheet for the organization.
7. **Mid-Year Financial Report** will be due January 31, 2016. Grantees must submit an itemized list of expenses and copies of invoices/proof of payment with this report for all grant activity between July 1 and December 31, 2015. To be exempt from this report, organizations will need to submit a completed final report for their project prior to January 31, 2016. If no activity has taken place prior to December 31, 2015, please note this on the report.
8. **Final Report** will be due no later than July 31, 2016. Grantees must submit copies of all invoices and proof of payment for all funds expended through this grant from January 1 – June 30, 2016. With this report, attach marketing samples that include acknowledgement of Richland County support.
9. All grant forms can be found on the County's website at <http://www.richlandonline.com/Government/Departments/Grants/HospitalityTax.aspx>
10. All procurement transactions, regardless of whether negotiated or advertised and without regard to dollar value, shall be conducted in a matter so as to provide maximum open free competition.

11. The funding recipient shall establish safeguards to prohibit employees from using their positions for a purpose that has the appearance of being motivated by a desire for private gain for themselves and others.
12. No person, on the basis of handicap, age, race, color, religion, sex, or national origin, should be excluded from participation in, be denied the benefit of or be otherwise subjected to discrimination under the program or activity funding in whole or in part by HTax funds.
13. Employment made by or resulting from HTax funding shall not discriminate against any employee or applicant on the basis of handicap, age, race, color, religion, sex, or national origin.
14. None of the funds, materials, property, or services provided directly or indirectly under HTax funding shall be used for any partisan political activity, or to further the election or defeat of any candidate for public office.
15. Organization must provide a copy of liability insurance and Workers Compensation insurance if the funded festivals or event is taking place on property owned by Richland County.
16. Festivals and other special events taking place in unincorporated Richland County may require permitting and payment of Hospitality Taxes. Please see the enclosed flyer from the County's Business Services Center. For more information, call 803.576.2287.
17. To increase visibility of your event, please submit your event to the CVB's online Calendar of Events.
<http://www.columbiacvb.com/visitors/calendar-of-events/submit-event/>
18. Grantees must acknowledge the receipt of HTax County Promotions funding by including the Richland County Government logo, or by listing "Richland County Government" on program/project advertising, marketing and promotional materials. Examples must be included in your Final Report. You may request a logo by emailing dozierm@rcgov.us. Richland County may be able to provide assistance in marketing your event. Please email the Public Information Office (PIO@rcgov.us) for more information.
19. Failure to comply with grant required tasks/activities as outlined in this grant agreement, the Richland County Promotions Hospitality Tax Fund Guidelines or as outlined in «Organization's FY16 grant application will result in the grantee becoming noncompliant. Richland County Grant Noncompliance Procedures are attached.

Grantee's signature below will constitute its agreement to the terms and conditions set forth above.

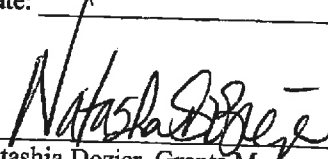
On behalf of Grantee, I understand and agree to the foregoing terms and conditions of Richland County's grant, and hereby certify my authority to execute this agreement on Grantee's behalf.

Authorized Grantee Signature: _____

Printed Name: _____

Title: _____

Date: _____


Natashia Dozier, Grants Manager

May 20, 2016
Date _____



GUIDELINES FOR RICHLAND COUNTY PROMOTIONS HOSPITALITY TAX FUND

FY 2017 (July 1, 2016 – June 30, 2017)

Grant Due: March 2, 2016, before 5 p.m.

County Promotion Grants are funded through Hospitality Tax (HTax) revenues collected in **unincorporated** Richland County as well as incorporated municipal areas of the Town of Irmo which lie in Richland County and the entire incorporated municipal area of the Town of Eastover. These funds may be used for tourism related events and programs in Richland County, with a priority of funding projects in those areas where HTax funds are collected. Please pay close attention to grant guidelines as they explain organization and program eligibility as well as funding priorities.

On May 6, 2003, Richland County Council passed an ordinance establishing a two-percent (2%) HTax on all prepared food and beverages sold in the unincorporated areas of Richland County. The proceeds from this tax are to be used for the dedicated purpose of promoting tourism in Richland County. The County Promotions program is a competitive grants program that provides HTax funds to eligible organizations.

ALLOCATION REQUIREMENTS

During FY16, Richland County awarded just over \$347,516 in grants through the County Promotions process. County Promotions award amounts ranged from \$1,200 to \$70,000. The amount available for FY17 grants is subject to change through County's budget process.

For the amounts distributed under the County Promotions program, funds will be distributed with a goal of seventy-five percent (75%) dedicated **to organizations and projects that generate tourism in the unincorporated areas of Richland County and in municipal areas where Hospitality Tax revenues are collected by the county.** These shall include:

- Organizations that are physically located in the areas where the county collects Hospitality Tax revenues, provided the organization also sponsors projects or events within those areas;
- Organizations that are not physically located in the areas where the county collects Hospitality Tax Revenues; however, the organization sponsors projects or events within those areas; and
- Regional marketing organizations whose primary mission is to bring tourists to the region, including the areas where the county collects Hospitality Tax Revenues.

25% of County promotions funds will be allocated to organizations and projects in the incorporated areas of Richland County (Arcadia Lakes, Blythewood, City of Columbia and Forest Acres).

COUNTY PROMOTIONS GRANT PROCESS

To be considered for funding, an application must be received by the published funding deadline, March 2, 2016. Once all applications for HTax County Promotions Grant funds are received by Richland County and eligibility is verified, they will be forwarded to the Hospitality Tax Advisory Committee (Committee) for review.

Applicants will be required to deliver a four (4) minute **presentation** on their program to the Committee in March/April. The date will be announced as soon as possible.

The Committee will review and score each application based on the evaluation measures described below. Applications will be ranked based on the scores and the Committee will determine funding recommendations. The Committee will submit its funding recommendations to the county for review by County Council. County Council makes all funding decisions; however, the Council relies heavily on the recommendations of the Committee. Funding of all projects is entirely dependent upon HTax funds being received by Richland County.

COUNTY PROMOTIONS GRANT TIMELINE

Request for applications:	January – March 2, 2016
Application due date:	March 2, 2016, 5:00 PM
HTax Committee meeting & applicant presentations:	March/April 2016, TBD
County budget process:	April – June 2016
Budget Public Hearing	May 19, 2016 (date subject to change)

Grant award notifications:

June 2016

Grant Period:

July 1, 2016 – June 30, 2017 (if awarded)

Mid-Year Reports:

Due by January 31, 2017 (if awarded)

Final Reports:

Due by July 31, 2017 (if awarded)

ORGANIZATION ELIGIBILITY REQUIREMENTS

- Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.
- Applicants must provide proof of their non-profit status or fall into one of the following categories:
 - Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal.
 - Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions.
 - The Town of Eastover and the Town of Irmo may also apply for funds.
- Richland County will not award HTax funds to individuals, fraternal organizations, or organizations that support and/or endorse political campaigns.
- Religious organizations may receive funding; however, Richland County may not sponsor nor provide financial support to a religious organization in a manner which would actively involve it in a religious activity (i.e. public funds must not be used for a religious purpose). Thus, any funds provided must be solely utilized for secular purposes and the principal or primary goal of the sponsored activity must not be to advance religion.
- Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.

CRITERIA FOR PROJECT ELIGIBILITY

As required by the Hospitality Tax Ordinance, projects to be funded by Hospitality Tax funds must result in the attraction of tourists to Richland County.

Per SC Code of Laws SECTION 6-1-730, projects must fall under one of the following to qualify for HTax funds:

- (A) The revenue generated by the hospitality tax must be used exclusively for the following purposes:
- (1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
 - (2) tourism-related cultural, recreational, or historic facilities;
 - (3) beach access and re-nourishment;
 - (4) highways, roads, streets, and bridges providing access to tourist destinations;
 - (5) advertisements and promotions related to tourism development; or
 - (6) water and sewer infrastructure to serve tourism-related demand.

(B)(1) In a county in which at least nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, the revenues of the hospitality tax authorized in this article may be used for the operation and maintenance of those items provided in (A)(1) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

(2) In a county in which less than nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, an amount not to exceed fifty percent of the revenue in the preceding fiscal year of the local accommodations tax authorized pursuant to this article may be used for the additional purposes provided in item (1) of this subsection.

SECTION 6-1-760 states that "tourist" means a person who does not reside in but rather enters temporarily, for reasons of recreation or leisure, the jurisdictional boundaries of a municipality for a municipal project or the immediate area of the project for a county project.

Priority will be given to projects that demonstrate a benefit to **unincorporated** Richland County or regional marketing efforts that draw tourists to the area, especially those areas where Richland County collects Hospitality Tax (Unincorporated Richland County, Town of Eastover and the Richland County portions of the Town of Irmo).

If you are not sure if your program or organization is located in incorporated or unincorporated Richland County, please call the Grants Office for assistance at 803.576.2069.

Each application/proposed project will be reviewed individually to determine the potential impact it will have for tourism in unincorporated Richland County.

FUNDING PRIORITIES

Priority will be given to projects that:

- Promote dining at restaurants, cafeterias, and other eating and drinking establishments where Richland County collects Hospitality Tax (Unincorporated Richland County, Town of Eastover and the Richland County portions of the Town of Irmo);
- Generate overnight stay in **unincorporated** Richland County's lodging facilities; and
- Promote and highlight **unincorporated** Richland County's historic and cultural venues, recreational facilities and events, and the uniqueness and flavor of the local community.

Funds will be distributed with a goal of **seventy-five percent (75%) dedicated to organizations and projects that generate tourism in the unincorporated areas of Richland County and in municipal areas where Hospitality Tax revenues are collected by the county** (Unincorporated Richland County, Town of Eastover and the Richland County portions of the Town of Irmo). Richland County does not receive HTax revenue from incorporated areas.

APPLICATION COMPONENTS

Applications are now in PDF fillable format. Please answer each question in the space provided on the application. **One** additional page can be added to the application package for the General Description section. All answers should be concise and to the point. No item should be left blank. Answers such as "See Attached" and "N/A" are not acceptable. Incomplete applications will not be reviewed by the HTax Committee.

The application form must be signed by the organization's Executive Director and Board Chair. If your organization is volunteer driven and does not have an Executive Director, please note this in the signature line.

Total Meal and Overnight Justification - In this section of the application, estimate the number of meals that will be consumed in restaurants and overnight stays in the **unincorporated** areas of the County. Take the following items into consideration when making your estimations and provide a justification explaining how you came up with this number.

- How many people will attend your event?
- Of these, how many live in the incorporated areas of Richland County? These attendees will more likely eat at home or in restaurants closer to where they live. Richland County does not collect HTax in the City of Columbia, Forest Acres, Arcadia Lakes or Blythewood.
- How many of these people live in the unincorporated areas? Only a small portion of these may actually eat out. Many will eat at home.
- How many tourists are attending your event? How many hotel rooms are booked for your event? These are the people who will eat meals out.
- Estimate total hotel room nights will be booked due to your event. Are these rooms located in the unincorporated areas of the County? How will you track this number?

If awarded, organizations will be asked to provide actual attendance and tourism numbers as well as estimated meal and room numbers in their final report.

Program Locations – Provide the street number and street name of your program location. This helps the County track locations of incorporated and unincorporated events.

Project Description - Describe the project in its totality, or at completion of the presently known ultimate stage, and/or the portion, phase or section of the total project for which funding is now being requested.

- Include a thorough, but concise description. (Who, what, when, where and why)
- Include information about innovative ideas, community support and partnerships.

- Describe coordination that has been completed or will be needed with other organizations: if they are engaged in similar activities, or, if they will be expected to be the beneficiary of this project.

Economic Impact - In this section, provide the income (sponsorship, grants, tickets, food sales and any other income generated from the event as well as expenses for FY15, FY16 and the anticipated numbers for FY17. You must include this information even if the event did not receive HTax dollars in the past. If this is a new event, please place zeros in the years in which the event did not take place.

How Will Your Organization Use Income, If Any, Generated By This Program/Event? – Describe how your organization uses any income that is generated from your event or project. If the Net Proceeds in the chart above this question are zero, then indicate that the program/events do not generate income in this section.

Benefit to Tourism – How does your event promote and highlight **unincorporated** Richland County's historic and cultural venues, recreational facilities and events, and the uniqueness and flavor of the local community. Describe how your project will impact tourism in Richland County. Include support with data and other records or history insofar as possible. How are you working with local hotels and other hospitality businesses?

Benefit to Community – Describe how your project will benefit the community and Richland County. Include support with data and other records or history insofar as possible.

Project Marketing Plan – Outline your marketing, advertising and promotional plans for your program. How will you track visitors and overnight stays? What methods are you using to track all visitors and count the number of tourists and residents that attend your event or participate in your program?

Previous Success/Organization Capability – Describe how your organization has successfully managed this program or similar programs in the past. Describe your organization's capacity for managing the program described.

BUDGET/ELIGIBLE EXPENDITURES

HTax County Promotions grant funds must be used for tourism related expenses in the following categories only:

- Advertising/Promotions/Marketing (including designing, printing, postage for items mailed to attract tourist). At least 70% of marketing expenses must be paid to advertise outside of Richland County.
- Security/Emergency Services (Fire Marshalls, police, sheriff deputies, etc.)
- Entertainment/Speakers/Guest Artist Instructor - Entertainment expenses should be no more than 50% of the total requested amount of the grant.
- Venue fees or rentals
- Transportation or accommodations
- Food or beverages
- Staging or fencing
- 20% of operational and maintenance of tourism related buildings and cultural, recreational, or historic facilities

Some of the expenditures not eligible are: Items given to tourists once they are here (tee shirts, cups, trophies...etc.), insurance or licenses, invoices outside the funding year, salaries (other than previously mentioned), or decorations.

All grant funds must be expended by the recipient organization. Re-granting or sub-granting of funds is not allowed.

Expenditures must be consistent with the application budget. Only goods and services that comply with the HTax Guidelines and State Law are permitted. Project or event vendors will not be paid directly by Richland County. The budget should reflect in financial terms the actual costs of achieving the objectives of the project(s) you propose in your application. A budget form is provided for you as part of the application.

Amounts listed in the County HTax Request column should total the amount of funds requested on the first page of the application. Please make sure that all expenses in County column fit the expense criteria mentioned above. Eligible expenses for HTax grants are different from ATax grants. Note that there are blank spaces to provide additional expense

categories as all budgets are not the same. Feel free to use these additional spaces for other categories not listed such as rentals or transportation.

Hospitality Tax Grant funds can account for up to **50%** of the total cost of the program/event you are applying for. Applicants must provide 50% of the total cost of the project as either in-kind or cash match.

Budget Narrative/Justification (HTax Grant Funds Only) - Please include a detailed description for each category included in the budget. For example:

- Marketing/Advertising – \$5,000 for 6 billboards located in Charleston, Greenville, Aiken, Myrtle Beach and Rock Hill. \$1,000 for TV ads on WIS. \$2,500 radio ads on Clear Channel
- Security/Emergency Services: \$100 fire marshal, \$300 RC Sheriff's Deputies
- Entertainment: \$9,000 for 3 bands
- Rentals: \$2,000 tents, \$500 sound system, \$1,000 stage

Budget Tips:

- Budgets **MUST** be entered on the budget form provided and **MUST** include a narrative for HTax expenditures. This tells Richland County in detail how you plan to spend the grant funds.
- Grant funds should be used for tourism marketing first above any other expense. See the list of eligible expenditures above for more information.
- Be as detailed as possible in your budget narrative. If awarded, this information will be compared to your payment requests. Items in your payment requests must appear in your application budget.
- Signage and banners used at your event, directional signage, programs, volunteer t-shirts, and other items handed out at your event do not count as marketing expenses.

PROCUREMENT NOTICE: Organizations receiving \$50,000 or more in HTax funds will be required to follow County Procurement Code when spending County HTax funds. Your expenditures will not run through the County's Procurement Office, but they will need to be procured based on the County's Code. Education materials will be sent to organizations prior to the grant due date and a training session will be held to provide education and the opportunity to ask questions. County staff will conduct audits during the year to ensure organization compliance. In the meantime, organizations may contact the Grants Manager for more information.

STATEMENT OF ASSURANCES

By signing and submitting the HTax County Promotions application, your organization is agreeing to the following Statement of Assurances:

- Upon grant application acceptance and funding award, applicant agrees that financial records, support documents, statistical records and all other records pertinent to Hospitality Tax funding shall be retained for a period of three years.
- All procurement transactions, regardless of whether negotiated or advertised and without regard to dollar value, shall be conducted in a manner so as to provide maximum open free competition.
- The funding recipient shall establish safeguards to prohibit employees from using their positions for a purpose that has the appearance of being motivated by a desire for private gain for themselves and others.
- All expenditures must have adequate documentation.
- All accounting records and supporting documentation shall be available for inspection by Richland County upon request.
- No person, on the basis of race, color, or national origin, should be excluded from participation in, be denied the benefit of or be otherwise subjected to discrimination under the program or activity funding in whole or in part by Hospitality Tax funds.
- Employment made by or resulting from Hospitality Tax funding shall not discriminate against any employee or applicant on the basis of handicap, age, race, color, religion, sex, or national origin.
- None of the funds, materials, property, or services provided directly or indirectly under Hospitality Tax funding shall be used for any partisan political activity, or to further the election or defeat of any candidate for public office.
- The applicant hereby certifies that the information submitted as part of this application is accurate and reliable.

- Any change and/or variation must be reported immediately, otherwise, funding may be withheld.

APPLICATION EVALUATION

The Committee will use the following evaluation criteria to evaluate applications and proposed projects. The individual factors are important in project evaluation, as they are an indication of the degree to which the proposed project will contribute to the tourism in Richland County. Please ensure that you review these factors and include the elements in your application. These factors, with their corresponding point values, are:

Project Design and Benefit to Community:

55 points maximum

Benefit to Tourism (20) - Does the project promote tourism in the areas of the County in which Richland County HTaxes are collected? Will it promote a positive image for the County? Will it attract visitors, build new audiences and encourage tourism expansion in the areas of the County in which Richland County HTaxes are collected? Will it increase awareness of the County's amenities, history, facilities, and natural environment in the areas of the County in which Richland County HTaxes are collected?

Reliable Tracking Mechanism and Marketing Plan (15) – How will visitors and tourists would be tracked? (surveys, wristbands, ticketing, and etc.) Are these methods viable? Does the marketing plan describe how the organization will reach tourists? Are at least 70% of the ads or other marketing expenses targeted outside the Columbia/Richland County area? Is the expected number of tourists in line with the organization's marketing plan?

Benefit to Community (10) - How will this project benefit the citizens of Richland County? Will the project benefit unincorporated Richland County? Who will attend the event? How many visitors will the event serve? A visitor is defined by someone who travels at least 50 miles to attend the event.

Community Support and Partnerships (10) - Does the project have broad-based community appeal or support? What is the evidence of need for this project in the County? What kind and degree of partnership does the project exhibit? Does it exhibit volunteer involvement or inter-jurisdictional, corporate, business, and/or civic support?

Economic Impact and Accountability

45 points maximum

Budget (5) – Are all expenses that are to be paid with HTax funds eligible expenses? Did the budget and justification provide enough detail to show how funds will be spent? Does the applicant provide 50% in cash or in-kind match?

Expected HTax Revenue Generated (15) - What are the projected direct and indirect dollar expenditures by visitors/tourists? What is the estimated number of meals consumed? Are any overnight stays anticipated? Will this program drive business to those businesses that collect and remit Richland County HTax in the unincorporated areas of the County as well as Eastover and Richland portions of Irmo?

Reasonable Cost/Benefit Ratio (15) - Does the benefit of the project (i.e. number of tourists estimated; expected revenue generated) exceed the cost of the project? Is this project "worth" its cost?

Management Capability (10) - Does the applicant organization demonstrate an ability to successfully complete the project through effective business practices in the areas of finance, administration, marketing, and production? If this organization has received County Hospitality Tax funding previously, was the project successful?

APPLICATION PACKAGE

In order to be considered for funding, applicants must submit a **complete** application package for the HTax grant program. Incomplete applications will not be considered. Complete applications include:

- 1) Completed and signed application form. You can download the form at:
<http://www.richlandonline.com/Government/Departments/Grants/AccommodationsTax.aspx>
 - Answer all questions and complete each section. "N/A" and "See Attached" are not valid responses.
 - Signatures by board chair and the executive director - If your organization does not have an Executive Director, please note this in the signature area.
- 2) Project budget and narrative (form included with the application)

3) Required Attachments:

- **IRS determination letter** indicating the organization's 501 c 3 charitable status
- **Proof of current registration as a charity with the SC Secretary of State's Office.** Visit http://www.sos.sc.gov/Public_Charities for more information.
- **Current list of board of directors**
- **Most recent 990 tax return.** If you file a 990 post-card please also attach a financial report showing financial status.

4) Optional

- Additional one (1) page project description (OPTIONAL)
- Additional one (1) page budget justification (OPTIONAL)

5) One original and 6 copies of the application (total of 7). Please feel free to copy pages front and back to save paper. Attachments **MUST** be submitted along with the proposal in order to be considered complete.

Note: In an effort to save paper, you must turn in one full 990 form (scheduled and attachments) with your original, signed application and copy only the first two pages of the 990 for your application copies.

Incomplete applications will not be evaluated by the Committee. County Council approved a motion in May 2011 that stated that late and incomplete applications will not be sent to the grant committees for review.

Please submit only the required elements secured with a binder clip. Folders, report covers and binders will be discarded along with any additional brochures and handouts.

Applications are due by 5:00 p.m. on Monday, March 2, 2016. Emailed or faxed applications will not be accepted. Due dates are not post mark dates. **Applications must be received by 5:00 pm or they will not be considered for funding by the Committee.**

Mail Application to:

Richland County Administrator's Office
Attn: Natasha Dozier
PO Box 192
Columbia, SC 29202

Hand Deliver Application to:

Richland County Administrator's Office
Attn: Natasha Dozier
2020 Hampton Street, Suite 4069
Columbia, SC 29204

AWARD NOTIFICATION

The Grants Manager will notify all applicant organizations of the funding outcome in writing in June 2016. Awards will be available for reimbursement beginning July 1, 2016. Final reports for the previous fiscal year, if applicable, must be received before FY16 payments are released.

REPORTING REQUIREMENTS

Richland County requires grantees to complete a mid-year and/or a final report for HTax funds. Grantees are required to submit proof of grant expenditures (invoices and proof of payment).

Grantees are asked to report on attendance, room and meal numbers, event success or failure as well as the impact on Richland County, especially the unincorporated areas. Each grantee will receive a copy of or a link to the reporting documents with their award packet.

GRANT ACKNOWLEDGEMENT

Grantees must acknowledge the receipt of HTax funding by including the Richland County Government logo, or by stating that funds were provided by Richland County Government Hospitality Tax Funds on all program/project advertising, marketing and promotional materials. Examples of this must be included in your final report.

Freedom of Information Act NOTICE

Please be advised that all materials submitted for HTax grant funding are subject to disclosure based on the Freedom of Information Act (FOIA).

CONTACT



Hospitality Tax Grant Payment Request Form

Organization: _____

Contact: _____

Address: _____

Phone: _____ Email: _____

Amount Requested*: \$ _____

Pick-Up Check _____
(2020 Hampton Street, 4th Floor, Finance)

Mail Check _____

*Grant allocations under \$25,000 may request payment in full. All grants \$25,000 and over must request payments in quarterly installments. Funds are available for drawdown on the 1st day of the quarter. Early drawdown requests are not permitted.

Check one:

- ☐ Full allocation for grants under \$25,000
☐ 1st Quarter (July, August, September)
☐ 2nd Quarter (October, November, December)
☐ 3rd Quarter (January, February, March)
☐ 4th Quarter (April, May, June)

REQUIRED ATTACHMENTS (your payment will not be processed until the following documents are received)

1. List of Grant Expenses - Please attach an **itemized list** of expenditures. The total should match the total amount of funds you are requesting. The list should include vendor name, amount and expense category (Entertainment, Marketing or Security).

2. A current balance sheet, which is defined as a financial "picture" of a company at a given date in time that lists a nonprofit's assets, liabilities, and the difference between the two, which is the nonprofit's equity, or net worth. It can also be defined as an itemized statement which lists the total assets and the total liabilities of a given business to portray its net worth at a given moment of time.

For organizations who received a FY15 HTax Grant, Richland County must have a completed **final report** form for your 2014-2015 projects/programs on file prior to releasing FY16 funds.

ORGANIZATION SIGNATURE:

Provide signature of the Authorizing Official within organization, verifying accuracy of above statements and attachments.

Name

Title

Signature

Date

For questions, please call Natasha Dozier, Grants Manager at 803.576.2069.
Richland County Administration PO Box 192 Columbia, SC 29202 Fax 803.576.2137 Email doziern@rcgov.us



Richland County Grant Noncompliance Procedures Accommodations Tax, Hospitality Tax and Discretionary Grant Programs

What is “Noncompliance?”

A grantee is considered to be in noncompliant status when one or more of the following apply:

- Provisions of the grant guidelines and signed grant award agreement are not met
- Required Mid-Year and Final Reports are not provided by their due date
- Grant funds are not spent in accordance with the guidelines and / or procedures identified in the Accommodations Tax, Hospitality Tax and / or Discretionary Grant Programs have no back up invoices
- Grant funds are spent on items not eligible for grant funding
- Reporting requirements are not met
- Grant-required tasks/activities are not conducted according to the established requirements or as outlined in grant application
- Other identified delinquencies exist

Once in noncompliant status, the grantee is subject to processes overseen by Richland County Grant Manager and the Office of Administration. The noncompliance process provides assistance to the grantee to re-establish a status of compliance. However, if a grantee's actions do not re-establish a status of compliance, Richland County may initiate the grant funds recovery process. The grant recovery process typically involves actions by Richland County designed to recover funds awarded through the grant agreement.

A grantee remains in noncompliant status until all delinquencies are resolved.

Levels of Noncompliance There are two levels of noncompliance, each with a progressively increasing level of corrective action. At any level in the noncompliance process, grantees that correct their deficiencies by complying with the established standards may return to a status of compliance. If at any time a grantee receives a noncompliance notification from Richland County, but the grantee has already submitted a required report, a required deliverable or has corrected the stated deficiency, the grantee should immediately contact the Richland County grants office to discuss the noncompliance situation.

Level 1

Grantee organization receives an email or letter from the Grants Manager outlining the noncompliance issue and the steps the organization needs to take in order to clear up the issue. The grantee organization has 10 business days from the email/letter date to respond. If the infraction is corrected, the grantee's record is cleared and the grant is removed from non-compliance. Any pending grant payments for the noncompliant grant will be suspended until the issue is resolved. Failure to respond or correct the noncompliant issue within 10 days moves the grantee into Level 2 noncompliance.

In the case when grant funds are not used in accordance with grant guidelines and are to be restored to Richland County, an invoice will be sent to the grantee requesting that funds be returned upon receipt of the invoice.

Level 2

Grantee receives a letter informing the grantee that the 10-day window in Level 1 of noncompliance has passed and that the issue has not been resolved. The grantee has 30 days to resolve the issue. All County grants for this organization are suspended until the noncompliance issue is resolved, meaning that all payments for this grant and any other active County grants are suspended. If, following this notice, the grantee submits the required deliverable, or submits documentation of the completion of the previously unresolved grant requirement, Richland County grant staff will review it for sufficiency. If program staff finds the deliverable sufficient, the grant status returns to compliance.

All organizations who reach Level 2 noncompliance are reported to the grant committee as well as Richland County Administration and County Council, potentially jeopardizing this grantees ability to apply for and receive future grants from Richland County.

If fund recovery is unsuccessful in either Level 1 or Level 2, the County will follow all available legal steps for debt recovery.

For questions or to respond to a noncompliance notice, please contact the Natasha Dozier, Richland County Grants Manager at 803.576.2069 or email doziern@rcgov.us.



Richland County Business Service Center

2020 Hampton Street, Suite 1050
P.O. Box 192
Columbia, SC 29202

Phone: (803) 576-2287
Fax: (803) 576-2289
bsc@rcgov.us
<http://www.rcgov.us/bsc>

Richland County Requirements for Festivals and Other Special Events

- Richland County welcomes and promotes (via Hospitality Tax funding) festivals, fairs, shows, and other special events held within the community. Event organizers and vendors are, however, subject to the requirements of the jurisdiction in which the event occurs. Please contact the appropriate jurisdiction for more information regarding their requirements.
 - Richland County's requirements for special events located within the unincorporated areas of the County (i.e., events occurring outside of any city limits) are described below. **NOTE:** Not all the requirements below may apply to your specific situation. While all forms are provided here for your convenience, not all forms may apply to your situation.
 - All organizers and vendors of special events occurring within Richland County are subject to inspection during the special event for compliance. Please be certain to have documentation of compliance available onsite each day of the special event.
1. **Special Events Authorization:** The organizer must obtain authorization for the event from the appropriate departments. This may include the Richland County Sheriff's Department and the Richland County Fire Marshal's Office. For more information, please contact the Richland County Planning Department at 803-576-2158.
 2. **Business Permit:** Organizers and vendors of events occurring no more than once a year and lasting no more than ten consecutive calendar days may obtain a Business Permit in lieu of a Business License. The Permit charge is based on gross income, and the rate is \$10 on the first \$2,000 and \$1.20 on every \$1,000 thereafter.
 - a. Organizers of these annual, ten-day or less duration special events may choose, but are not required, to pay for and obtain this Business Permit on behalf of all its vendors at a rate of \$10 per vendor or on the previous year's income generated by the event based upon the rate above, whichever is greater.
 3. **Business License:** Organizers and vendors not already having a Richland County business license are required to obtain a Richland County business license only if planning or participating in more than one special event per year, or if planning or participating in one annual event lasting more than ten consecutive calendar days.
 4. **Hospitality Taxes:** All organizations selling prepared or modified foods or beverages are required to collect and remit Hospitality Taxes.
 - a. Taxes must be remitted to the County by the 20th of the month following the event.
 - b. A copy of the Special Event Reporting Form with Part 1 completed must be returned before the event to the BSC by e-mail or mail.
 5. **Peddler's License:** Vendors participating in more than one special event per year in various locations around unincorporated Richland County are required to obtain a Richland County Peddler's License.



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BUSINESS PERMIT APPLICATION

This application is to operate for a single, annual event, not to exceed ten calendar days.
(Event: participation by exhibitors or others where displays are established in individual booths or stalls to present goods or services offered for sale, rent or promotional purposes or for exhibitors' general goodwill.)

A Special Events Permit is required; applications are available at the Ombudsman's Office.

Business Information

1. Corporate Business Name _____
2. Doing Business As (if different) _____
3. Type of Business Ownership ☐ Corporation ☐ Partnership ☐ LLC
☐ Sole Proprietor ☐ Other _____
4. Date Business Started _____
5. Local Business Phone _____ Emergency Phone _____
6. 2012 NAICS Code _____ (see <http://www.census.gov/naics/> for assistance)
7. Physical Location: _____
8. For new businesses – Projected *gross* revenue for this event: \$ _____
For businesses getting first business license – *gross* revenue from event last year: \$ _____
9. If this business is the organizer of the event, estimated number of exhibitors: _____

Owner Information

1. Owner(s) Name _____
2. Federal ID # or SSN _____
3. Mailing Address _____
4. Work Phone _____ Emergency Phone: _____
5. E-mail _____
6. Is this person responsible for the business license? ☐ Yes ☐ No
7. If no, print the name, title and phone number of that person: Name: _____
Title: _____ Phone: _____

Event Information

1. Type of Event: ☐ Carnival, fair, circus ☐ Antique show ☐ Craft show
☐ Trade/business show ☐ Food festival/competition
☐ Other (describe) _____
2. Name of Event: _____
3. Location of Event: _____
4. Length of Event: _____ days Start Date: _____ End Date: _____
5. Type of merchandise to be sold (or service promoted): _____

NOTE: Inspections and audits may be conducted during or after the event to ensure compliance and accuracy.



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APPLICATION FOR A NEW BUSINESS LICENSE

For New Businesses or Businesses Obtaining Their First Business License

Please complete this form and return it to the Business Service Center. Businesses located outside city limits of Richland County but inside Richland County must also complete and return a Clearance Form before a business license can be issued to your business. (NOTE! Faxed applications are not accepted.)

10. Are you buying an existing business? ☐ Yes ☐ No

11. If yes, purchased business' name _____

Business Information

1. Business Name _____
2. Doing Business As (if different) _____
3. Type of Business Ownership ☐ Corporation ☐ Partnership ☐ LLC
☐ Sole Proprietor ☐ Other _____
4. Open Date _____ Will you be selling goods in different places? ☐ Yes ☐ No
5. Local Business Phone _____ Emergency Phone _____
6. NAICS Code _____ (see <http://www.census.gov/eos/www/naics/> for assistance)
7. Type of business _____ Booth renter? ☐ Yes ☐ No
8. For new businesses – Projected gross revenue through end of the calendar year: \$ _____
For businesses getting first business license – gross revenue in last calendar year: \$ _____
For contractors with new projects – gross amount of your contract: \$ _____
Any applicable deductions (paid building permit work, other business licenses): \$ _____

Owner Information

9. Owner(s) Name _____
10. Federal ID # or SSN _____ State Retail Sales # _____
11. Mailing Address _____
12. Work Phone _____ Emergency Phone: _____
13. E-mail _____
14. Is this person responsible for the business license? ☐ Yes ☐ No
15. If no, print the name, title and phone number of that person: Name: _____
Title: _____ Phone: _____

Location Information

16. Business Location (Street, City, State, Zip) _____
17. Business Mailing Address _____
18. Business Contact Name _____
19. Title of Contact _____ Phone Number _____
20. If Renting, Name of Landlord _____
21. If Renting, Address of Landlord _____
22. Is this the address to which the business license renewal form should be sent? ☐ Yes ☐ No

Revised: 4/09/2013

23. If no, print the corporate mailing address, contact name, and phone number for the corporate contact:

Corporate Mailing Address: _____

Contact Name: _____ Phone: _____

Decals and Stickers

	Amount, if any
____ # of company vehicles, \$0.50/each (construction contractors only)	\$ _____
____ # of taxis, shuttles, limos registered <i>inside</i> RC, \$110/each (25% discount on vehicles 6-10, 50% discount on vehicles 11 and over)	\$ _____
____ # of taxis, shuttles, limos registered <i>outside</i> RC, \$165/each (25% discount on vehicles 6-10, 50% discount on vehicles 11 and over)	\$ _____
____ # of coin-operated machines, \$12.50 each	
____ # of amusement machines (foosball tables, video games, etc.)	\$ _____
____ # of music machines (juke boxes, etc.)	\$ _____
____ # of skill machines (pool tables, pinball machines, etc.)	\$ _____
TOTAL*:	\$ _____

Approvals, Fees, Taxes, Licenses, Permits Required For a Business License

	N/A	Applies	Satisfied
1. All businesses selling <u>prepared or modified foods</u> must enroll or be up-to-date on all Hospitality Tax payments. If applicable, identify your Hospitality Tax reporting number: _____. (Example: restaurants, caterers, grocery stores, convenience stores, and others.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. All businesses offering <u>accommodations</u> of less than 30 days must enroll or be up-to-date on their Tourism Development Fee payments. (Example: hotels, motels, bed & breakfasts, and others.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. All resident businesses must enroll or be up-to-date on the <u>Business Personal Property Taxes</u> for every business location.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. All businesses <u>buying gold</u> from the general public must obtain a Precious Metals permit. To obtain this application, go to www.rcgov.us/bsc and click on Forms on the right. (Example: pawnshops, some jewelry stores, and others.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. All resident businesses with certain NAICS codes must submit a <u>Hazardous Materials Certification Page</u> certifying whether or not they have hazardous materials. To obtain this page, please go to www.rcgov.us/bsc and click on Forms on the right.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. All new resident businesses or businesses applying for their first business license must first receive <u>Zoning approval</u> , and, if applicable, Fire Marshal, DHEC, and other approvals beforehand.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Certifications

I hereby certify that all information given here for this business is true and correct to the best of my knowledge. The gross receipts are accurately reported without any unauthorized deductions. I am also aware that all ordinances relating to the building, electrical, plumbing, fire, and zoning codes must be complied with, all County licenses and permits must be obtained, and all County fees and taxes must be paid in full before this license can be issued.

Signature of Applicant: _____ Printed Name: _____

Title: _____ Date: _____



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Hospitality Taxes **Special Event Reporting Form**

Name of Special Event: _____ Event Date: _____

Physical Address of Special Event: _____

- Rate: Events *inside* the town limits of Irmo or Eastover – 1% tax rate
- Rate: Events *outside* any city limits – 2% tax rate
- Deadline: Taxes must be remitted to the County by the 20th of the month following the event.
- A copy with Part 1 completed **must be returned before the event** to the BSC by e-mail or mail.

Part 1: Business Information

Hospitality Tax # (if known/issued): _____ Business License # (or n/a): _____

Business/Organization Name: _____ Business type: _____

Federal ID # or Social Security #: _____ Open Date: _____

Physical Location: _____

Owner Name: _____ Wk. Phone #: _____

Contact Name: _____ Wk. Phone #: _____

Contact e-mail Address: _____

Part 2: Computation of Hospitality Tax

Gross Proceeds from sales of prepared foods or drinks during event \$ _____

- For Irmo/Eastover event, multiply Gross Proceeds by .01 Line 1. \$ _____

- For an event outside city limits, multiply Gross Proceeds by .02 Line 2. \$ _____

Penalties: If your payment is postmarked after the 20th of the month following the Special Event, add a 5% per month late penalty to the amount owed. Line 3. \$ _____

Total Due: (Add Line 1 or Line 2 to Line 3) \$ _____

Checks should be payable to Richland County Treasury. Payments/vouchers should be mailed to:

Richland County Government, Treasury / Hospitality Tax, P.O. Box 11947, Columbia, SC 29211

Certification

I hereby certify that all information given here for this business/organization is true and correct to the best of my knowledge.

Printed name, Title _____ Signature _____ Date _____



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<http://www.rcgov.us/bsc>

Peddlers License Application Form

For businesses wishing to "offer goods for sale from door-to-door, or on the streets by outcry, or by attracting the attention of persons by exposing goods in a public place..." (Ordinance No. 031-02HR)

Each independent contractor (1099) must have their own business license and Peddlers License.

Peddling or selling on or beside County roadways is PROHIBITED.

Business Information

12. Business Name _____
13. Doing Business As (if different) _____
14. Federal ID/Social Security #: _____ Business License #: _____
15. Date Business Started _____
16. Local Business Phone _____ Emergency Phone _____
17. 2012 NAICS Code _____ (see www.census.gov/naics/)
18. Type of business _____

Peddling Information

1. Type of merchandise to be sold: ☐ Clothing ☐ Agricultural Products ☐ Jewelry/Crafts
☐ Food/Beverages (may require Hospitality Taxes) ☐ Other _____
2. Number of *W-2 employees* who will be peddling: _____
3. Type of peddling: ☐ Door to door ☐ On private property (requires property owner approval)
4. Location(s) of Peddling: _____

Contact Information

1. Contact Name _____ Title: _____
2. Work Phone: _____ Emergency Phone: _____
3. E-mail Address _____
4. Business Mailing Address _____
5. Other affiliated companies, firms, or corporations: _____

Expiration: December 31

Fee: \$50.00

Each person peddling must have a copy of current Peddlers' License on them at all times.

Certifications

I hereby certify that all information given here for this business is true and correct to the best of my knowledge. I am also aware that all County licenses and permits must be obtained, and all County fees and taxes must be paid in full before this license can be issued. I understand that errors, omissions, or falsifications will be grounds for immediate revocation of this Peddler's license.

Signature of Applicant: _____ Printed Name: _____

Title: _____ Date: _____

ARTICLE VI. LOCAL HOSPITALITY TAX

Sec. 23-65. Definitions.

Whenever used in this article, unless a contrary intention is clearly evidenced, the following terms shall be interpreted as herein defined.

Local hospitality tax. A tax on the sales of prepared meals and beverages sold in establishments or sales of prepared meals and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer, or wine, within the incorporated municipalities and the unincorporated areas of the county.

Person. Any individual, firm, partnership, LLP, LLC, cooperative, nonprofit membership, corporation, joint venture, professional association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.

Prepared meals and beverages. The products sold ready for consumption either on or off premises in businesses classified as eating and drinking places under the Standard Industrial Code Classification Manual and including lunch counters and restaurant stands; restaurants, lunch counters, and drinking places operated as a subordinate facility by other establishments; and bars and restaurants owned by and operated for members of civic, social, and fraternal associations.

Richland County. The county and all of the unincorporated areas within the geographical boundaries of the county and all of the incorporated municipalities of the county.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 040-10HR, § I, 7-6-10; Ord. No. 073-14HR, § I, 12-9-14)

Sec. 23-66. Local hospitality tax.

A local hospitality tax is hereby imposed on the sales of prepared meals and beverages sold in establishments within the incorporated municipalities and the unincorporated areas of the county. The local hospitality tax shall be in an amount equal to two percent (2%) of the gross proceeds of sales of prepared meals and beverages sold in establishments located within the unincorporated areas of the county and within the boundaries of the incorporated municipalities which have consented, by resolution adopted by their governing body, to the imposition of the local hospitality tax in the amount of two percent (2%). The local hospitality tax shall be in an amount equal to one percent (1%) of the gross proceeds of sales of prepared food and beverages sold in establishments located within the boundaries of the incorporated municipalities within the county which do not give their consent to the imposition of the local hospitality tax. Provided, however, the county shall not impose a local hospitality tax on those municipalities that have adopted a two percent (2%) local hospitality tax prior to July 1, 2003. Effective July 1, 2009 through June 30, 2011, the county shall temporarily reduce the local hospitality tax to one percent (1%) of the gross proceeds of sales of prepared meals and beverages sold in establishments located within

the unincorporated areas of the county. This temporary suspension shall not affect the hospitality tax rates within the boundaries of any incorporated municipality.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 016-09HR, § I, 7-1-09; Ord. No. 073-14HR, § I, 12-9-14)

Sec. 23-67. Payment of local hospitality tax.

(a) Payment of the local hospitality tax established herein shall be the liability of the consumer of the services. The tax shall be paid at the time of delivery of the services to which the tax applies, and shall be collected by the provider of the services. The county shall promulgate a form of return that shall be utilized by the provider of services to calculate the amount of local hospitality tax collected and due. This form shall contain a sworn declaration as to the correctness thereof by the provider of the services.

(b) The tax provided for in this article must be remitted to the county on a monthly basis when the estimated amount of average tax is more than fifty dollars (\$50.00) a month, on a quarterly basis when the estimated amount of average tax is twenty-five dollars (\$25.00) to fifty dollars (\$50.00) a month, and on an annual basis when the estimated amount of average tax is less than twenty-five dollars (\$25.00) a month.

(c) The provider of services shall remit the local hospitality tax voucher form, a copy of the State of South Carolina sales tax computation form and/or other approved revenue documentation, and the hospitality taxes when due, to the county on the 20th of the month, or on the next business day if the 20th is not a business day.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 010-08HR, § I, 3-4-08; Ord. No. 073-14HR, § I, 12-9-14)

Sec. 23-68. Local Hospitality Tax Special Revenue Fund.

An interest-bearing, segregated and restricted account to be known as the "Richland County Local Hospitality Tax Revenue Fund" is hereby established. All revenues received from the local hospitality tax shall be deposited into this fund. The principal and any accrued interest in this fund shall be expended only as permitted by this article.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 073-14HR, § I, 12-9-14)

Sec. 23-69. Distribution of funds.

(a) (1) The county shall distribute the local hospitality tax collected and placed in the "Richland County Local Hospitality Tax Revenue Fund" to each of the following agencies and purposes ("agency") in amounts as determined by county council annually during the budget process:

Columbia Museum of Art

Historic Columbia

EdVenture Museum

County Promotions

Township Auditorium

(2) The amounts distributed to the Columbia Museum of Art, Historic Columbia, EdVenture Museum, and the Township Auditorium shall be paid quarterly. The amount distributed to organizations receiving county promotions shall be paid to the organization as a one-time expenditure.

(3) As a condition of receiving its allocation, the Columbia Museum of Art, Historic Columbia, EdVenture Museum, and the Township Auditorium must annually submit to the county an affirmative marketing plan outlining how the agency will use its hospitality tax allocation for tourism promotion in the upcoming fiscal year. The plan shall include a detailed project budget which outlines the agency's proposed use of hospitality tax funds. The marketing plan shall also outline how the agency will promote access to programs and services for all citizens of Richland County, including documentation of "free" or discounted services that will be offered to Richland County residents. In addition, each agency shall demonstrate a good faith effort to expand programs and events into the unincorporated areas of Richland County. The annual marketing plan shall be due to the grants manager no later than March 1 of each year. If an agency fails to comply with these requirements, its portion of the local hospitality tax shall be retained in the Richland County Local Hospitality Tax Revenue Fund and distributed as provided in Section [23-69](#)(b) below.

(4) For the amounts distributed under the county promotions program, funds will be distributed with a goal of seventy-five percent (75%) dedicated to organizations and projects that generate tourism in the unincorporated areas of Richland County and in municipal areas where hospitality tax revenues are collected by the county. These shall include:

a. Organizations that are physically located in the areas where the county collects hospitality tax revenues, provided the organization also sponsors projects or events within those areas;

b. Organizations that are not physically located in the areas where the county collects hospitality tax revenues; however, the organization sponsors projects or events within those areas; and

c. Regional marketing organizations whose primary mission is to bring tourists to the region, including the areas where the county collects hospitality tax revenues.

(b) All local hospitality tax revenue not distributed pursuant to Section 23-69(a) above shall be retained in the Richland County Local Hospitality Tax Revenue Fund and distributed as directed by county council for projects related to tourism development, including, but not limited to, the planning, development, construction, promotion, marketing, operations, and financing (including debt service) of expenditures as provided in S.C. Code 1976, Article 7, Chapter 1, Title 6, as amended.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 081-06HR, § I, 9-12-06; Ord. No. 001-08HR, § I, 1-8-08; Ord. No. 069-08HR, § I, 12-2-08; Ord. No. 016-09HR, § II, 7-1-09; Ord. No. 077-09HR, § I, 12-15-09; Ord. No. 059-10HR, § I, 9-21-10; Ord. No. 073-13HR, § I, 12-10-13; Ord. No. 061-14HR, § I, 11-18-14; Ord. No. 073-14HR, § I, 12-9-14)

Sec. 23-70. Oversight and accountability.

(a) The following organizations: the Columbia Museum of Art, Historic Columbia, EdVenture Museum, and the Township Auditorium must submit a mid-year report by January 31 and a final report by July 31 of each year to the Richland County grants manager, which includes a detailed accounting of all hospitality tax fund expenditures and the impact on tourism for the preceding fiscal year, including copies of invoices and proof of payment. The county shall not release hospitality tax funds to any agency unless that agency has submitted an acceptable final report for the previous fiscal year. If an agency fails to comply with these requirements by the July 31 deadline, its portion of the local hospitality tax shall be retained in the Richland County Local Hospitality Tax Revenue Fund and may be distributed as provided in Section [23-69\(b\)](#).

(b) Any organization receiving county promotions funding must comply with all requirements of this article, as well as any application guidelines and annual reporting requirements as established by council, to include a detailed reporting of all grant expenditures.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 001-08HR, § II, 1-8-08; Ord. No. 069-08HR, § II, 12-2-08; Ord. No. 016-09HR, § III, 7-1-09; Ord. No. 059-10HR, § II, 9-21-10; Ord. No. 061-14HR, § II, 11-18-14; Ord. No. 073-14HR, § I, 12-9-14)

Sec. 23-71. Inspections, audits and administration.

(a) For the purpose of enforcing the provisions of this article, the county administrator or other authorized agent of the county is empowered to enter upon the premises of any person subject to this article and to make inspections, examine, and audit books and records.

(b) It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon twenty-four (24) hours written notice. In the event that an audit reveals that the remitter has filed false information, the costs of the audit shall be added to the correct amount of tax determined to be due.

(c) The county administrator or other authorized agent of the county may make systematic inspections of all service providers that are governed by this article. Records of inspections shall not be deemed public records.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 040-10HR, § II, 7-6-10; Ord. No. 073-14HR, § I, 12-9-14)

Sec. 23-72. Assessments and appeals of hospitality tax.

(a) When a person fails to pay or accurately pay their hospitality taxes or to furnish the information required by this article or by the business service center, a license official of the business service center shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as the license official may deem appropriate to assess a hospitality tax and penalties, as provided herein.

(b) Assessments of hospitality taxes and/or penalties, which are based upon records provided by businesses, shall be conveyed in writing to businesses. If a business fails to provide records as required by this article or by the business service center, the tax assessment shall be served by certified mail. Within five (5) business days after a tax assessment is mailed or otherwise conveyed in writing, any person who desires to have the assessment adjusted must make application to the business service center for reassessment. The license official shall establish a

procedure for hearing an application for a reassessment, and for issuing a notice of final assessment.

(c) A final assessment may be appealed to the county council, provided that an application for reassessment was submitted within the allotted time period of five (5) business days. However, if no application for reassessment is submitted within the allotted time period, the assessment shall become final.

(d) Requests for waivers of penalties, as described in Section [23-73](#)(b), shall be submitted to the business service center director simultaneously with corroborating documentation relating to the validity of the appeal within five (5) business days of receipt of a tax assessment. The director shall determine if the provided documentation confirms the circumstances permitting a waiver of penalties as described in the aforementioned section. A decision shall be provided in writing within five (5) business days of the receipt of the request. Businesses wishing to appeal the decision of the business service center director may appeal to the county council within five (5) business days of receipt of the director's decision.

(Ord. No. 010-08HR, § II, 3-4-08; Ord. No. 040-10HR, § III, 7-6-10; Ord. No. 073-14HR, § I, 12-9-14)

Sec. 23-73. Violations and penalties.

(a) It shall be a violation of this article to:

- (1) Fail to collect the local hospitality tax as provided in this article,
- (2) Fail to remit to the County the Local Hospitality Tax collected, pursuant to this Article,
- (3) Knowingly provide false information on the form of return submitted to the county, or
- (4) Fail to provide books and records to the county administrator or other authorized agent of the county for the purpose of an audit upon twenty-four (24) hours' notice.

(b) The penalty for violation of this article shall be five percent (5%) per month, charged on the original amount of the local hospitality tax due. Penalties shall not be waived, except if the following circumstances of reasonable cause are proven by the person. No more than six (6) months of penalties shall be waived.

(1) An unexpected and unavoidable absence of the person from South Carolina, such as being called to active military duty. In the case of a corporation or other business entity, the absence must have been an individual having primary authority to pay the hospitality tax.

(2) A delay caused by death or serious, incapacitating illness of the person, the person's immediate family, or the person's accountant or other third party professional charged with determining the hospitality tax owed. In the case of a corporation or other business entity, the death or serious, incapacitating illness must have been an individual having primary authority to pay the hospitality tax.

(3) The hospitality tax was documented as paid on time, but inadvertently paid to another taxing entity.

(4) The delinquency was caused by the unavailability of necessary records directly relating to calculation of hospitality taxes, over which the person had no control, which made timely payment impossible. For example, the required records may have been destroyed by fire, flood, federally-declared natural disaster, or actions of war or terrorism. Unavailability of records caused by time or business pressures, employee turnover, or negligence are not reasonable cause for waiver of hospitality tax penalties.

(5) The delinquency was the result of clear error on the part of the business service center or treasurer's office staff in processing or posting receipt of the person's payment(s).

(6) Delay or failure caused by good faith reliance on erroneous guidance provided by the business service center or treasurer's office staff, so long as complete and accurate information was given to either of these offices, no change in the law occurred, and the person produces written documentation.

(c) Any person violating the provision of this article shall be deemed guilty of a misdemeanor and upon conviction shall be subject to punishment under the general penalty provision of Section [1-8](#) of this Code of Ordinances: that is, shall be subject to a fine of up to five hundred dollars (\$500.00) or imprisonment for not more than thirty (30) days or both. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided herein.

(Ord. No. 010-08HR, § III, 3-4-08; Ord. No. 040-10HR, § IV, 7-6-10; Ord. No. 073-14HR, § I, 12-9-14)

Exhibit J