

Citrus County Board of County Commissioners
Visitors Convention Bureau
Expenditures Audit
July 24, 2013



Clerk of the Circuit Court & Comptroller
Internal Audit



ANGELA VICK

CLERK OF THE CIRCUIT COURT – CITRUS COUNTY, FLORIDA

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July 24, 2013

The Honorable Angela Vick
Clerk of the Circuit Court and Comptroller

Dear Ms. Vick:

Internal Audit has completed an audit of the Board of County Commissioners Visitors Convention Bureau (VCB) Expenditures. The purpose of this audit is to provide management independent, objective analyses, recommendations, and information concerning the activities reviewed.

The audit period covered transactions from October 1, 2011 through March 31, 2013. Discussion points regarding this audit are listed, along with recommendations and Management's responses. Other minor matters that have no material effect on operations were discussed with Management.

Although Internal Audit exercised due professional care in the performance of this review, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of Management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I would like to thank the management and staff of the Visitors' Convention Bureau and the Clerk's Financial Services Department for their cooperation during this project.

Sincerely,

Brenda Fontenot, CFE
Internal Auditor

Table of Contents

Transmittal Letter.....	i
Table of Contents.....	ii
Executive Summary.....	1
Background.....	2
Purpose and Scope.....	6

Discussion Points, Recommendations, & Management Responses

Building rental memo of understanding has expired.....	7
Controls for purchasing card transactions could be improved.....	8
TDC Special Project Funding Program applications are incomplete.....	9

Exhibits

Exhibit A - VCB Accomplishments 2008-2012.....	10
Exhibit B - AR 2.09 – Travel & Purchasing Policies for the VCB.....	11
Exhibit C - VCB Purchasing Card Receipt Documentation.....	16

Abbreviations

AR – Administrative Regulation
BOCC – Board of County Commissioners
IAD – Internal Audit Division
TDC – Tourist Development Council
VCB – Visitors Convention Bureau

Executive Summary

Internal Audit has concluded a review of the Visitors Convention Bureau expenditures, controls, and compliance with policies and procedures. The Tourist Development Council, chaired by The Honorable Rebecca Bays, provides an appropriate level of oversight of VCB activities according to Florida Statutes and Citrus County Ordinance. The TDC conducts monthly meetings to review financial operations of the VCB and coordinate tourism activities and events.

Based on the review, it appears funds are appropriately expended for tourism activities. Overall, VCB's accounting controls are effective, and policies and procedures are appropriate.

Implementation of the recommendations presented herein will strengthen controls and ensure compliance with State, County and TDC policy.

Background

In November 1986, Citrus County voters approved a Tourist Tax Referendum to levy a 2% Local Option Tourist Development Tax (tourist tax) on transient accommodations for every person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, tourist or trailer camp, or condominium for a term of six months or less, unless exempted per F.S. chapter 212.

On August 13, 2002, pursuant to Section 125.0104(3)(d) of the Citrus County Code, the Board of County Commissioners (BOCC) adopted an amendment to Section 94-141(a) that increased the tourist tax to 3%.

As a result of the referendum, the Board established the Citrus County Tourist Development Council (TDC), pursuant to Florida Statute 125.0104, consisting of nine advisory board members appointed by the BOCC.

Currently, the Citrus County TDC board members are:

- a. BOCC Commissioner Rebecca Bays, Chairman of the TDC.
- b. Two elected officials from Inverness/Crystal River.
- c. Three owner/operators of a tourist accommodation.
- d. Three who have demonstrated an interest in tourist development.

Besides developing the tourism development and marketing plan, the TDC is charged with continuously reviewing all expenditures from the tourist tax revenues and making recommendations for special projects and uses of these revenues to the BOCC. The TDC also determines policy and authorizes marketing activities of the Visitors Convention Bureau (VCB) to promote tourism in Citrus County.

In promoting tourism, the VCB staff oversee ongoing marketing strategies and communication, plan, coordinate and participate in local community events, respond to potential visitors with literature and information regarding places to stay, recreational activities, dining locations, and assist out-of-county groups in planning conventions and sporting events. (See Exhibit A for the VCB's accomplishments from 2008-2012).

As a result of their marketing efforts, Citrus County has been featured in several publications--the most notable being the April 2013 *National Geographic* magazine. Mel White's article, "Florida is Mad About Manatees," depicted the exclusive world of manatees in Kings Bay and Three Sisters Springs.

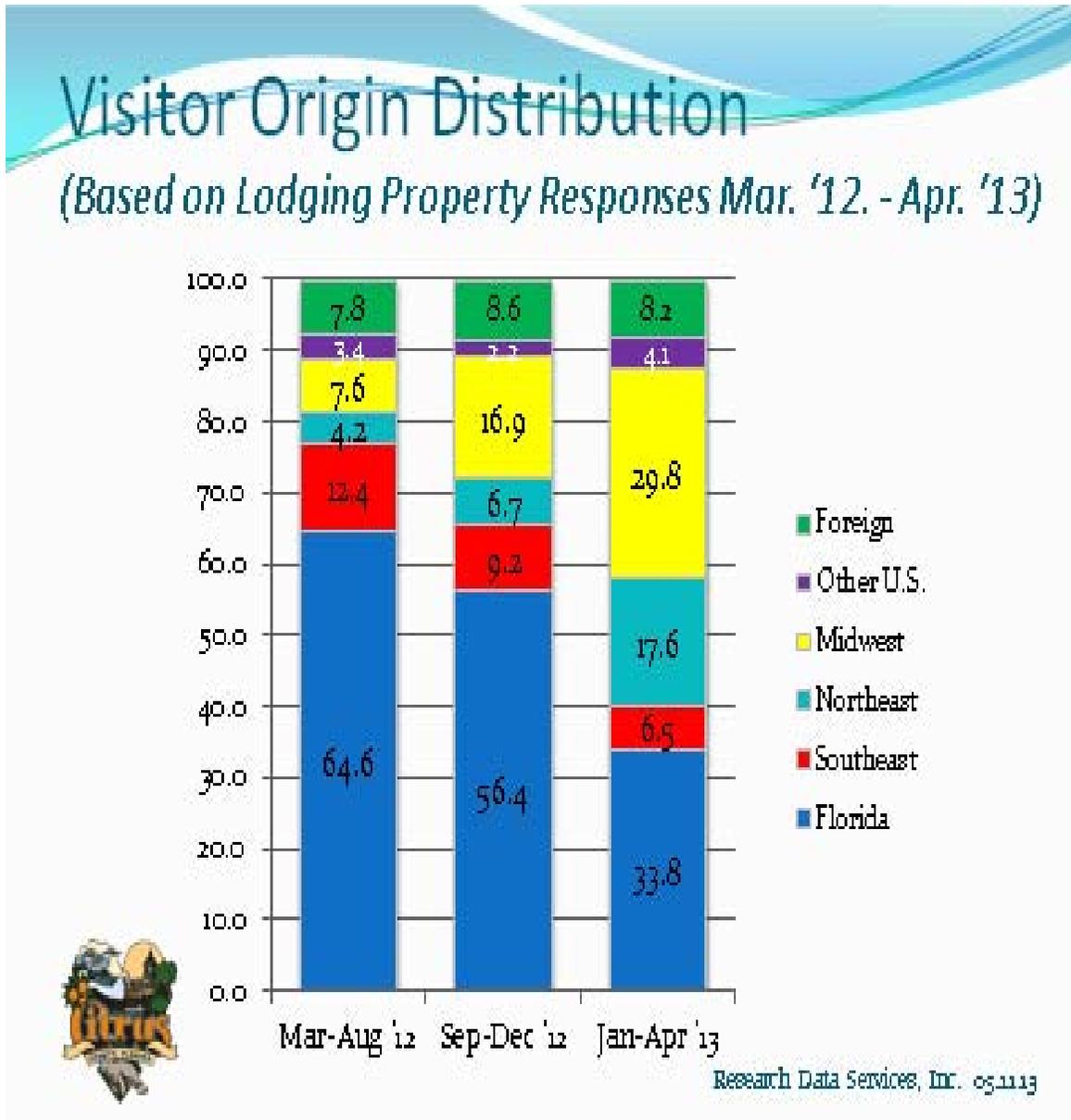


The VCB's primary revenue source is the three percent tourist tax collected by the Florida Department of Revenue. The VCB is subject to the same budgetary, financial, and human resources controls as the other County departments, and must follow County policies and procedures. One exception, however, is the VCB may purchase food, beverages, and other entertainment expenses when meeting with travel writers, tour brokers, or other persons connected with the tourist industry (per FS 125.0104 (9)(a)). Due to the unique nature of the VCB operations, the County implemented guidelines in Administrative Regulation (AR) 2.09, Travel & Purchasing Policies for the Visitors and Convention Bureau, to facilitate employee travel and purchasing outside the more traditional County policies (Exhibit B).

Tourist Tax Revenue ¹						
	FY07	FY08	FY09	FY10	FY11	FY12
Budgeted	\$560,000	\$620,000	\$620,000	\$620,000	\$600,000	\$600,000
Actual	\$610,188	\$631,829	\$615,978	\$633,524	\$566,537	\$607,772

¹Revenues generated by the 3% local option tourist development tax

The following charts illustrate tourism's economic impact on Citrus County:



Key Visitor Metrics (May '12 – Apr. '13)

(Overnight Visitors Staying in Commercial Lodging)

Estimated Number of Visitors

- May – Aug. 2012: 123,400 **people**
- Sep. – Dec. 2012: 89,600 **people**
- Jan. – Apr. 2013: 115,900 **people**

Estimated Direct Expenditures

- May – Aug. 2012: \$28,793,300
- Sep. – Dec. 2012: \$23,456,000
- Jan. – Apr. 2013: \$33,701,100

Total Economic Impact

- May – Aug. 2012: \$48,004,300
- Sep. – Dec. 2012: \$39,105,900
- Jan. – Apr. 2013: \$56,186,600



Research Data Services, Inc. 05.1113

Purpose of Trip (Multiple Response)

	Citrus Visitors Mar. – Aug. '12	Citrus Visitors Sep. – Dec. '12	Citrus Visitors Jan. – Apr. '13
A Vacation	48.5%	51.9%	53.4%
Manatee Watching	27.5	35.2	49.5
Parks	19.4	24.5	31.2
Visiting with Friends/Relatives	22.9	25.0	29.4
A Weekend Getaway	38.1	30.0	25.6
Water Sports	14.1	16.9	15.5
Fishing	19.9	13.7	15.3
Kayaking	7.7	9.4	11.4
Scalloping	15.2	N/A	N/A



Research Data Services, Inc. 05.1113

Purpose and Scope

The purpose of this audit was to consider whether the controls over the expenditures are appropriate and adequate, and to determine compliance with applicable Florida Statutes, ordinances, policies, procedures, and administrative regulations.

The scope of work consisted of reviewing policies, procedures and controls over expenditures of the Visitors Convention Bureau, and testing transactions from October 1, 2011 and March 31, 2013. The audit work included:

- Reviewing cash disbursements for reasonableness and assurance that transactions were for business purposes and in compliance with Florida Statutes, policies and procedures, and county administrative regulations.
- Identifying and assessing controls over travel and entertainment expenditures.
- Examining pertinent documents and contracts.
- Reviewing selected BOCC and Tourist Development Council (TDC) meeting minutes.

The Internal Audit Division (IAD) is free from organizational impairments to independence in our reporting as defined by generally accepted government auditing standards. The IAD reports directly to and is accountable to the Citrus County Clerk of the Circuit Court and Comptroller. Organizationally, IAD is outside the staff or line management function of the units that are audited. Internal Audit presents the audit results to the Clerk, management of the department under review, the County Administrator, and the Board of County Commissioners. All reports are available to the public.

Discussion Points

Expenditures

To determine compliance with County policies, procedures and controls, Internal Audit reviewed transactions for the period October 1, 2011 through March 31, 2013. A sampling of 65 vendor transactions indicated that expenditures were approved and processed in accordance with County purchasing policies.

The purchasing card transactions for the period were included in the testing. The following observations were discussed with the VCB Executive Director, who has initiated corrective action.

Discussion Point 1 – Building rental memo of understanding has expired.

The VCB office is located in a building owned by the Ellie Schiller Homosassa Springs Wildlife State Park. The Board issued a memo of understanding for the use of the building in 2005, with terms for three years, and an additional extension for three years. According to the agreement, the three year extension period expired on February 28, 2011. The Board agreed to compensate the Park by paying for advertising placements. The current rate is \$12,000 annually. While testing these payments, IA noted the memo of understanding had expired.

Recommendation:

A memo of understanding or agreement should be created that reflects current rental terms and conditions. Additionally, Risk Management should issue an updated certificate of liability insurance to Park Management.

A negotiated agreement will prevent misunderstandings, delineate each party's expectations and responsibilities, and can be used as a budgeting tool.

MANAGEMENT RESPONSE:

In Process-

An updated memo of understanding is currently being reviewed by our Attorney's office. The State park system at a local, district and Tallahassee level acknowledges the benefit of having a tourism office on property and wish to continue the beneficial relationship until such a time that the building size and location is not adequate to handle current tourism development needs.

Discussion Point 2 – Controls for purchasing card (pcard) transactions could be improved.

The AR 2.09, Travel & Purchasing Policies for the Visitors and Convention Bureau, authorizes VCB staff to use their individual pcards for all travel, entertainment & registrations, including cost of restaurant meals. Gratuities are governed by Florida Statutes, and are limited to 15% or \$1, whichever is greater.

A review of the pcard transactions indicated overall compliance with pcard policy. The following items indicated several areas for improvement:

1. Some receipts did not indicate a business purpose.
2. Sales tax was paid on restaurant receipts.
3. Names of entertained guests were not listed.
4. Gratuities exceeded 15%.

Recommendation:

The following are offered to enhance pcard controls and compliance with Florida Statutes and County AR 2.09.

1. Document the business purpose for all expenditures, and when applicable, list the names of entertained guests.
2. Notify the vendor prior to the transaction of VCB's sales tax exemption status.
3. Pay only the allowed gratuity.

MANAGEMENT RESPONSE:

1. **Corrective action taken; staff acknowledges and additional protocols have been put in place to ensure that purchase card charges are consistent, accurate and provide an adequate amount of detail. *See Attachment: VCB Expenses Purchase Card Receipt Documentation (Exhibit C)***
2. **Staff acknowledges that sales tax was charged on two invoices: staff has called both establishments to notify them of their error, and request a refund. Staff will ensure that tax exempt forms are presented in all circumstances in the future.**
3. **Staff has noted the necessity of listing all names involved in lunches, dinners or photo shoot opportunities. The newly created form will ensure that this requirement is met going forward.**
4. **Staff has acknowledged that the allowed gratuity is 15 percent, and currently is amending the county AR, to allow for circumstances where gratuities/and or service fees exceed 15 percent due to group size and/or when food and beverage is purchased at a resort.**

TDC Policy and Procedure

Discussion Point 3 – TDC Special Project Funding Program applications are incomplete.

The TDC Special Project Funding Program provides financial support for advertising and promoting special events. According to the TDC policies and procedures governing the application process, organizations must complete an application that describes the project's economic impact on tourism, and other topics regarding room nights, branding, future funding, and off-peak visitation, planning, and measuring the project's success.

Included in the packet is an Application Evaluation Sheet to be used by TDC members, VCB staff, and advertising agency staff for evaluating the project, and a Post-Project Evaluation Sheet for use by VCB staff to evaluate projects upon completion.

Documentation provided for several projects included copies of invoices. However, application evaluations by TDC members and one application were not processed according to TDC policies and procedures.

Recommendation:

TDC members and VCB staff should ensure that application packets for special funding projects are completed, according to the TDC policies and procedures. Compliance with policies and procedures will ensure tourist tax dollars are appropriately expended according to State statute, and the event provided a positive economic impact in Citrus County.

MANAGEMENT RESPONSE:

Staff recognizes the need to update procedures and has met with other counties of similar size to look at their special project funding processes, and in turn, has created a new application and evaluation process that will be put in place at the beginning of FY 2013/14 after evaluation and approval by the county attorney and the TDC.

VCB Accomplishments to Date - 2008 to 2012

(Source: Citrus County Tourism Strategy Report)

- Prioritized investment in product development by replacing antiquated and dated marketing materials and collateral materials to improve overall destination image: including custom-built trade show booths; Wildlife Park visitor information kiosk; and; rich media development. Clearly defined Citrus County as a nature based tourism destination in marketing messaging.
- Used local resources and reconnected relationships with state agencies to partner on new collateral development projects such as the Bike Trail Map of Citrus and the Scaloping Guide to Citrus.
- Increased internet influence and embraced social media phenomena. Invested in effective email management systems and grew distribution list by 50 percent.
- Established positive public relations campaign and identified tactics to respond to the BP Oil Spill. Launched recreational scaloping economic impact study. The clear clean water campaign was put into place and included the installation of a real time River Cam. Partnered with the Chamber and the EDC to host a workshop and assist community businesses in understanding short term and long term solutions.
- Partnered with US Fish and Wildlife Service and launched a study to better define visitor awareness, economic impact and overall satisfaction with Manatee Eco- tourism.
- Developed a Community Based Tourism Team mentality to market the benefits of tourism to local businesses and organizations (Rotary, merchants' assoc. etc). Prioritized and maintained the following staff values: extraordinary customer service, operational efficiency, serving as the trusted resource for travel and tourism related information for our community, industry partners and future guests.
- Reduced procedural barricades that inhibited flexibility for taking advantage of public relations initiatives and travel opportunities by working with the Clerk's office to establish an administrative regulation specific to the Visitors and Convention Bureau.
- Established effective Multi County partnerships. Partnered with Pasco and Hernando and developed an annual co-operative media familiarization tour to increase awareness with environmental eco-minded bloggers and freelance writers.
- Identified, joined and participated in relevant industry associations and niche nature and cultural based groups like the Trail of Florida Indian Heritage, Florida Attractions Association (FAA), Florida Association of Destination Marketing Organizations (FADMO), and Florida Outdoor Writers Association (FOWA) to identify Citrus County as a county with a diversity of unique assets. Relationships landed additional group business (FADMO conference, FOWA conference, FAA board meetings, etc.)
- Developed in-house capability and produced a new visitors guide for the county that lowered the cost and improved distribution; worked with consultant to produce Citrus County's first visitor profile study analyzing summer travel; engaged boutique advertising services rather than a full-service advertising firm.

EXHIBIT A

April 26, 2011

SUBJECT:**ORIGINATING DEPARTMENT:****TRAVEL & PURCHASING POLICIES FOR THE VISITORS
AND CONVENTION BUREAU**

County Administrator

Page 1 of 5

PURPOSE:

The County recognizes the unique nature of operations within the Citrus County Visitors and Convention Bureau and the need to establish guidelines outside the more traditional policies established for employee travel and purchasing. This Administrative Regulation is established to facilitate needs while providing for accountability and fiscal restraint.

POLICY:

- a. It is the intent of Citrus County to reimburse employees and agents under contract with Citrus County for travel on official tourism business in accordance with Section 125.0104, Florida Statutes and Section 112.061, Florida Statutes.
- b. All authorized travel expenses will be reimbursed to County Visitors & Convention Bureau employees or to employees of companies or individuals contracted for tourism services on behalf of the County at the actual expense incurred and documented by receipt. Total expenditures shall not exceed budgeted limits as established by the Tourist Development Council or County Administration.

GENERAL PROCEDURE:

- a. APPROVAL REQUIRED. All travel for Visitors and Convention Bureau staff and authorized agents under contract must be authorized and approved by the Visitors and Convention Bureau Director, and by the County Administrator for the Visitors and Convention Bureau Director, and funds must be available in the approved Visitors and Convention Bureau Budget. Those travel events that are not covered in the budgeted or contingencies categories in the Visitors and Convention Bureau Budget must be presented to the Tourist Development Council for approval.

Approval for travel, travel advances and reimbursement shall be made on the appropriate forms and by the procedures established by the County Administrator and the Management and Budget Director.

All travel and advancement requests shall be submitted sufficiently early to minimize the need for expedited handling, except in the case of emergency travel, authorized by the County Administrator.

The County Administrator must approve travel by authorized persons not employed or under contract by the County who are called upon to contribute time and services as consultants or advisors or participants for travel on County tourism business.

The Board of County Commissioners shall approve non-budgeted out-of-state travel and travel outside the continental limits of the United States.

b. DOMESTIC TRAVEL – TOURISM EVENTS, CONVENTIONS, TRADE SHOWS.

1. Common Carrier. Travel shall be booked at the best available coach price.
2. Ground Transportation. Taxi, shuttle and public transportation shall be reimbursed at actual cost including gratuity. Rental car use shall be booked or reimbursed for domestic travel at best rate available. Travelers shall use the rental car company holding the county bid, where available.
3. Meals. Meals shall be reimbursed at actual cost plus gratuity for groups or special menus or events. Continental breakfasts, snacks drinks or other small incidental food items provided under a registration fee will not be considered a provided meal and full meal substitute would be reimbursable at actual cost.
4. Accommodations/Lodging. In-state travel outside 50 miles of office location is reimbursable at actual cost for standard occupancy at the best available rate or at the headquarters hotel.

Travel within 50 miles of the office – Accommodations expense reimbursement must be authorized by the tourism director if travel to home after the daily activities is deemed unsafe, or supervision of guests being entertained is necessary.

Travel to destinations within Florida is tax exempt for accommodations. Travelers shall supply the hotel/motel with a Florida Sales Tax Exemption Certificate when checking in.

Expenses for the use of in-room dispensers or movies are not reimbursable.

5. Gratuities. Gratuities shall be governed by Florida Statutes. When the Statutory language is not applicable, gratuities shall be limited to no more than 15% or \$1.00, whichever is greater.
6. Other Expenses. Reimbursable expenses include tolls, ferry fares, tuxedo and costume rental, parking fees, charges for business telephone calls, including cell phone roaming charges, facsimiles, or high speed internet access charges for use of computer, actual mileage reimbursement at the current Citrus County Rate, mandatory valet parking, hotel resort fees, parking attendants and shuttle drivers, charges for changes in travel dates or departure times for airline ticket and hotel accommodations if pre approved by the Visitors & Convention Bureau Director or County Administrator, laundry and dry cleaning charge for travel of seven (7) or more days. Business association, trade association, tourism industry association, Chamber of Commerce meetings, or event expenses are authorized for payment or reimbursement when the subject matter is tourism related.

c. TRAVEL IN FOREIGN COUNTRIES. Foreign travel must be approved by the Board of County Commissioners. Foreign travel will be conducted in compliance with federal standards detailed in the publication, "Standardized Regulations (Government Civilians, Foreign Areas)."

1. Common Carrier. Travel shall be booked at the best available coach price.
2. Ground Transportation. Taxi, shuttle and public transportation shall be reimbursed at actual cost including gratuity. Rental car use shall be booked or reimbursed for foreign travel at best rate available.
3. Meals. Meals shall be reimbursed at actual cost plus gratuity for groups or special menus or events. Continental breakfasts, snacks drinks or other small incidental food items provided under a registration fee will not be considered a provided meal and full meal substitute would be reimbursable at actual cost.
4. Accommodations/Lodging. Reimbursable at actual cost for standard occupancy at the best available rate or at the headquarters hotel.

Expenses for the use of in-room dispensers or movies are not reimbursable.

5. Gratuities. Gratuities shall be governed by Florida Statutes. When the Statutory language is not applicable, gratuities shall be limited to no more than 15% or \$1.00, whichever is greater.
6. Other Expenses. Reimbursable expenses include tolls, ferry fares, tuxedo and costume rental, parking fees, charges for business telephone calls, including cell phone roaming charges, facsimiles, or high speed internet access charges for use of computer, actual mileage reimbursement at the current Citrus County Rate, mandatory valet parking, hotel resort fees, parking attendants and shuttle drivers, charges for changes in travel dates or departure times for airline ticket and hotel accommodations if pre approved by the Visitors & Convention Bureau Director or County Administrator, laundry and dry cleaning charge for travel of seven (7) or more days.

d. TRAVEL INVOLVING TRADE SHOWS/CONVENTIONS/TOURISM INDUSTRY AND ASSOCIATION MEETINGS. Expenses related to attendance at trade shows, conventions, association and tourism industry meetings, sales meetings and receptions and events are authorized for payment or reimbursement at actual cost pursuant to this Resolution depending on whether the travel is foreign or domestic.

Pursuant to section 125.0104, Florida Statutes, registration fees for Visitors & Convention Bureau employees and authorized agents under contract with Citrus County shall be paid in advance by County check or credit card or be paid by reimbursement.

- e. TRAVEL RELATED ENTERTAINMENT. Payment or reimbursement is authorized for any tourism promotion, event, meal, or occasion organized by the Citrus County Visitors & Convention Bureau or other tourism organizations or agencies including, but not limited to, entertaining travel writers, journalists, travel agents, tour operators, airlines, travel consultants, wholesalers, consolidators, meeting planners, consumers, dignitaries and VIP's from foreign countries or anyone who can bring, direct or encourage travel or publicity to Citrus County. (Collectively or singularly referred to as "Tourism Promoters").

Expenses such as meals for County employees who attend a function with Tourism Promoters in an official capacity are authorized to be included in the total cost of the function for payment or reimbursement.

1. Meals. Meals include food and beverages associated with meetings, dinners, promotions, cocktail parties and similar events, whether catered or provided by Citrus County or other tourism organizations or agencies, at a facility or private location. Gratuities for groups or special menus or events are authorized for payment or reimbursement. Gratuities on discounted or complimentary meals are authorized as calculated on the full fair market price of the meals up to 20%. County employees must follow State and County policies covering acceptance of discounted or complimentary meals.
 2. Alcoholic Beverages. The cost of alcoholic beverages is authorized for payment or reimbursement for entertainment purposes for Tourism Promoters. The cost of alcoholic beverages for County employees is not reimbursable.
 3. Gifts. Tokens of appreciation and mementos of Citrus County given to Tourism Promoters are authorized for payment or reimbursement at actual cost.
 4. Transportation. Expenses for vans, limousines, buses or automobiles to transport Tourism Promoters are authorized for payment or reimbursement at actual cost.
 5. Accommodations. Expenses to house Tourism Promoters are authorized for payment or reimbursement at actual cost.
 6. Entertainment. Expenses to entertain convention, meeting, trade show or familiarization tour attendees. Examples of these entertainment expenses include, but are not limited to the costs for singers, dancers, magicians, astrologers, chefs, musicians, pageant winners, clowns, fisherman, animal trainers or massage therapists. These entertainment expenses serve a valid public purpose and are authorized for payment or reimbursement.
- f. COUNTY PURCHASING CARD USE. The Citrus County Purchasing Card may be used by Tourism Division staff for all travel, entertainment and registrations including the cost of restaurant meals.

- g. PAYMENT BY ADVANCEMENT OR REIMBURSEMENT. The County may pay by advancement or reimbursement, or a combination thereof, the costs of per diem and incidental expenses of employees of the County and other authorized persons, for foreign travel at the current rates as specified in the federal publication “Standardized Regulations (Government Civilians, Foreign Areas).”

The County may also pay by advancement or reimbursement, or by a combination thereof, the actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of employees of the County and other authorized persons when meeting with travel writers, tour brokers, or other persons connected with the tourist industry, and while attending or traveling in connection with travel or trade shows.

FOOTNOTES & REFERENCES TO RELATED AR’s:

The policies outlined in this Administrative Regulation are specific to the Citrus County Visitors and Convention Bureau. These policies shall prevail if there are any disparities between this and another County Administrative Regulation.

VCB Expenses - Purchasing Card Receipt Documentation

Project: _____

P-Card Holder: _____

Reason for Expenditure (Business Purpose) _____

Attendees/Participants/Guests: _____

Misc. Details:



AR:2.09 - Travel & Purchasing Policies for the Visitors & Convention Bureau

Florida Statute: Title XI, Chapter 125, County Organization and Intergovernmental Relations

125.0104 - Tourist Development Tax; procedure for levying; authorized uses; referendum; enforcement.

112.061 - Per Diem and travel expenses of public officers, employees, and authorized persons