



Mary Taylor, CPA
Auditor of State

DEMOCRATIC PARTY
PUTNAM COUNTY

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Mary Taylor, CPA

Auditor of State

REPORT OF INDEPENDENT ACCOUNTANTS' ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Putnam County
130 W. Washington St., P.O. Box 130
Glandorf, Ohio 45848-0130

We have performed the procedures enumerated below, to which the Democratic Executive Committee (the Committee) agreed, solely to assist the Committee in evaluating its compliance with certain requirements included in Ohio Rev. Code Sections 3517.1012, 3517.13(X)(1), 2(b), (3)(a), and (4), 3517.17, and 3517.18, for the year ended December 31, 2006. The Committee is responsible for complying with these requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Committee. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Cash Receipts

1. We inquired of the Committee whether they deposited all gifts from corporations, labor organizations and all gifts restricted to operations into the same fund into which they deposit amounts received from the State Tax Commissioner. Management informed us they received no such gifts.
2. We requested copies of each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2006. The Committee did not file the required Form 31-CC, rather they filed the *Statement of Contributions Received* (Form 31A).
3. We footed the *Statement of Contributions Received* (Form 31A). We found no computational errors.
4. We compared bank deposits reflected in 2006 restricted fund bank statements to total deposits recorded in Deposit Forms 31A filed for 2006. We found no exceptions.
5. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), with the State of Ohio and agreed them to amounts shown on Deposit Form 31A filed for 2006. We found no exceptions.

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Cash Receipts – (Continued)

6. We scanned other recorded receipts for evidence that a corporation or labor organization may have exceeded the \$10,000 annual gift limit Ohio Rev. Code 3517(X)(3)(a) imposes. We found no evidence that any corporation or labor organization exceeded this limit

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2006, reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2006. The balances agreed.
3. We agreed reconciling items appearing on the reconciliation to deposit slips throughout the year. There were no reconciling items as of December 31, 2006.

Cash Disbursements

1. We requested copies of each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2006. The Committee did not file the required Form 31-M, rather they filed the *Statement of Expenditures* (Form 31-B).
2. We footed the *Statement of Expenditures* (Form 31-B), filed for 2006. We noted no computational errors.
3. Per Ohio Rev. Code 3517.13(X)(1), we scanned Form 31-B and inquired of management whether they transferred any cash from the restricted fund to any other political party account into which contributions may be made or from which contributions or expenditures may be made. We found no evidence of prohibited transfers.
4. We compared the amounts on checks or other disbursements reflected in 2006 restricted fund bank statements to disbursement amounts reported on Disbursement Form 31-B filed for 2006. We found no exceptions.
5. For each disbursement on Disbursement Form 31-B filed for 2006, we traced the payee and amount to payee invoices and to the payee's name on the canceled checks. Check number 9497 in the amount of \$200.00 recorded on Disbursement Form 31-B agreed to the amount on the cancelled check and invoice. However, the name of the payee on Disbursement Form 31-B and on the invoice did not correspond with the name on the cancelled check. The payee on the cancelled check was the Putnam County Democratic Political Party Fund. The payee's name on Disbursement Form 31-B and on the invoice was the Schnipke Inn.
6. We scanned the payee for each disbursement for evidence that it might represent a contribution or campaign-related disbursement, both of which Ohio Rev. Code 3517.13(X)(2)(b) prohibit. We found no evidence that any restricted fund disbursements represented contributions or campaign-related disbursements.

Cash Disbursements – (Continued)

7. We were unable to compare the signature on the checks issued in 2006 to the list of authorized signatories the Committee provided to us because each of the two checks issued in 2006 were made on a cashier's check. We compared the endorsements to the payees listed on the checks. Check number 9497 in the amount of \$200.00 was endorsed by the payee listed on the check and was secondarily endorsed to the Schnipke Inn.
8. We scanned each restricted fund disbursement recorded on Form 31-B for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517(X)(4) prohibits. We found no evidence of any transfers.
9. We compared the purpose of each disbursement listed on Disbursement Form 31-B, filed for 2006 to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instance where the purpose described on Disbursement Form 31-B violated the restrictions of Ohio Rev. Code Section 3517.18.

We were not engaged to, and did not examine each *Statement of Political Party Restricted Fund Deposits* and *Statement of Political Party Restricted Fund Disbursements* filed for 2006, the objective of which would have been to opine on compliance. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Secretary of State of Ohio and for the Democratic Executive Committee and is not intended to be and should not be used by anyone else.



Mary Taylor, CPA
Auditor of State

March 9, 2007



Mary Taylor, CPA
Auditor of State

DEMOCRATIC PARTY

PUTNAM COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
MARCH 29, 2007