



**Mary Taylor, CPA**  
Auditor of State



DEMOCRATIC PARTY  
WOOD COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

**This page intentionally left blank.**



# Mary Taylor, CPA

Auditor of State

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

Secretary of State of Ohio  
Democratic Executive Committee  
Wood County  
336 South Main Street  
Bowling Green, OH 43402

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, 2008. 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 2008. The Committee did not file Form 31-CC, rather, they filed Form 31-A, *Statement of Contributions Received*. We footed Form 31-A, filed for 2008. We noted no computational errors.
3. We compared bank deposits reflected in 2008 restricted fund bank statements to total deposits recorded in Deposit Forms 31-A filed for 2008. The bank deposit amounts agreed to the deposits recorded in the Form.

### **Cash Receipts – (Continued)**

4. We scanned the Committee's 2008 bank statements and noted they reflected two quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A) and agreed them to amounts shown on Form 31-A filed for 2008. We noted the quarterly July 2008 payment in the amount of \$568.39 and October 2008 payment in the amount of \$22.48 were misplace and not deposited. Per investigation it was noted these checks were re-issued and deposited in February 2009, in the total amount of \$773.28 which included a misplaced check of \$ 182.41 from October 2007.
5. We scanned other recorded 2008 receipts for evidence that a corporation or labor organization may have exceeded the \$10,000 annual gift limit Ohio Rev. Code 3517.13(X)(3)(a) imposes. We found no evidence that any corporation or labor organization exceeded this limit.

### **Cash Reconciliation**

1. No reconciliation was performed in 2008 for the bank account used for receipt and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). As a result we examined all bank statements and reconciled the book balance to bank statement as of December 31, 2008. We noted no prior bank fees were recorded by the Committee, resulting in a difference between the book balance and the bank balance of \$185.40 which reflects unrecorded bank service and statement charges from years 2006 and 2007.
2. We agreed reconciling items such as deposit slips, or other such items, and noted there were bank fees in the amount of \$185.40 not recorded on the books as of December 31, 2008.

### **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 2008. The Committee did not file Form 31-M; rather, they filed Form 31-B, *Statement of Expenditures*. We footed Form 31-B, filed for 2008. We noted no computational errors.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Form 31-B filed for 2008 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.
3. We compared the amount of disbursements reflected in 2008 restricted fund bank statements to disbursement amount reported on Forms 31-B filed for 2008. We noted the only disbursement was related to monthly bank service charges which was correctly recorded on Form 31-B.

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 2008, 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.

Democratic Party  
Wood County  
Page 3

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.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

April 15, 2009







Mary Taylor, CPA  
Auditor of State

DEMOCRATIC PARTY

WOOD 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  
MAY 7, 2009