



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Hancock County
731 Lincolnshire Lane
Findlay, Ohio 45840

We have performed the procedures enumerated below, to which the Hancock County Democratic Executive Committee, Hancock County, Ohio (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, 2011. 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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2011. The Committee did not file Form 31-CC, rather, they filed Form 31-A, *Statement of Contributions Received*. We footed the Form 31-A filed for 2011. We noted no computational errors. We recommend the Committee file the correct Form 31-CC.
3. We compared bank deposits reflected in 2011 restricted fund bank statements to total deposits recorded in Deposit Forms 31-A filed for 2011. The bank deposit amounts did not agree to the deposits recorded in the Form, as the Form contained a deposit made in January 2012. We recommend the Fiscal Officer only include those amounts received by the end of the fiscal year on the Form.
4. We scanned the Committee's 2011 bank statements and noted they did not reflect four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A); but did reflect one large payment comprised of the four quarterly payments plus back payments from 2007-2010. The Deposit Form 31-A reported this payment without exception.
5. We scanned other recorded 2011 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. We recomputed the mathematical accuracy of the December 31, 2011 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 attempted to agree the bank balance on the reconciliation to the bank statement balance as of December 31, 2011. The balances did not agree. We recommend the Fiscal Officer reconcile on a monthly basis.
3. There were no reconciling items as of December 31, 2011.

Cash Disbursements

There were no cash disbursements made in 2011.

Officials' Response:

In response to the exceptions reported above, the Fiscal Officer resubmitted the annual report for 2011, removing the January 2012 receipt from the report and reconciling the ending balance to the bank statement balance as of December 31, 2011. The January 2012 receipt was then correctly disclosed as part of the first quarter 2012 report.

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 2011, 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.



Dave Yost
Auditor of State

April 20, 2012



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HANCOCK COUNTY DEMOCRATIC PARTY

HANCOCK 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 3, 2012