

GALLIA COUNTY DEMOCRATIC PARTY

GALLIA COUNTY

**JANUARY 1, 2016 TO DECEMBER 31, 2016
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Executive Committee
Gallia County Democratic Party
9443 S.R. 218
Crown City, OH 45623

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Gallia County Democratic Party, prepared by Julian & Grube, Inc., for the period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Gallia County Democratic Party is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 2, 2017

This page intentionally left blank.



Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Gallia County
9443 S.R. 218
Crown City, OH 45623

We have performed the procedures enumerated below, with 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, 2016. The Committee is responsible for complying with these requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards 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 did not foot each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code 3517.17 requires (Deposit Form 31-CC), as it was not filed for 2016. We footed each *Statement of Contributions Received* (Form 31-A), which was filed for 2016. We noted no computational errors.

Ohio Rev. Code Section 3517.17 requires a political party to deposit into its restricted fund all public moneys received from the Ohio Political Party Fund. Ohio Rev. Code Sections 3517.10 (C) (6) (b) indicates the secretary of state shall prescribe the form for all statements required to be filed under this section. As prescribed by the Ohio Secretary of State, the Committee is required to use the *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC revised 3/05) to report all receipts from the Ohio Political Party Fund.

The Committee used an outdated *Statement of Contributions Received* (Form 31-A) to report receipts from the Ohio Political Party. The Committee should use the latest *Statement of Political Party Restricted Fund Deposits* form (Form 31-CC) to report receipts from the Ohio Political Party.

3. We did not compare bank deposits reflected in 2016 restricted fund bank statements to total deposits recorded in Deposit Form 31-CC, as it was not filed for 2016. We compared each *Statement of Contributions Received* (Form 31-A), which was filed for 2016. The bank deposit amounts agreed to the deposits recorded in the Form 31-A.
4. We scanned the Committee's 2016 bank statements and noted they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Deposit Form 31-CC did not report the sum of these four payments as it was not filed for 2016. The Deposit Form 31-A, which was filed for 2016, reported the sum of these four payments without exception.
5. We scanned other recorded 2016 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.



Dave Yost • Auditor of State

Executive Committee
Gallia County Democratic Party
9443 S.R. 218
Crown City, OH 45623

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Gallia County Democratic Party, prepared by Julian & Grube, Inc., for the period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Gallia County Democratic Party is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 2, 2017

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2016 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, 2016. The balances agreed.
3. There were no reconciling items on the December 31, 2016 cash reconciliation.

Cash Disbursements

There were no cash disbursements in 2016.

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 2016, 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 Gallia County Democratic Executive Committee and is not intended to be and should not be used by anyone other than these specified parties.



Julian & Grube, Inc.
March 2, 2017

This page intentionally left blank.



Dave Yost • Auditor of State

GALLIA COUNTY DEMOCRATIC PARTY

GALLIA 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 16, 2017**