

**VAN WERT COUNTY DEMOCRATIC PARTY**

**VAN WERT COUNTY**

**JANUARY 1, 2018 TO DECEMBER 31, 2018  
AGREED-UPON PROCEDURES**



# OHIO AUDITOR OF STATE KEITH FABER



Executive Committee  
Miami County Republican Party  
7245 Glenmore Road  
Ohio City, OH 45874

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Van Wert County Democratic Party, prepared by Julian & Grube, Inc., for the period January 1, 2018 through December 31, 2018. 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 Van Wert County Democratic Party is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

April 17, 2019

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## **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  
Van Wert County  
7245 Glenmore Road  
Ohio City, OH 45874

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, the management of the Van Wert County Democratic Executive Committee (the Committee), the Secretary of State and the Auditor of State, on compliance requirements listed in Ohio Rev. Code Sections 3517.1012, 3517.13 (X)(1), 2(b), (3)(a), and (4), 3517.17 and 3517.18 for certain receipts, expenditures and restricted funds for the year ended December 31, 2018, included in the information provided to us by the management of the Committee. The Committee is responsible for the compliance of those requirements related to receipts, disbursements and restricted funds. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

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 and the Ohio State Executive Committee of the Democratic Party. Management informed us they received no such gifts.
2. We footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2018. We found no computational errors.
3. We compared bank deposits reflected in 2018 restricted fund bank statements to total deposits recorded in Deposit Form 31-CC, filed for 2018. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We inspected the Committee's 2018 bank statements and they did not reflect four quarterly payments received from the State Tax Commissioner and the Ohio State Executive Committee of the Democratic Party pursuant to Ohio Rev. Code 3517.17(A). The Deposit Form 31-CC did not report two payments in the amounts of \$5.34 and \$5.30 respectively.
5. We inspected other recorded 2018 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, 2018 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, 2018. The balances agreed.
3. There were no reconciling items on the December 31, 2018 cash reconciliation.

### Cash Disbursements

1. We footed each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code 3517.17 requires (Disbursement Form 31-M) filed for 2018. No exceptions were found as a result of applying the procedure.
2. Per Ohio Rev. Code 3517.13(X)(1), we inspected Disbursement Form 31-M, filed for 2018 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 amounts on checks or other disbursements reflected in 2018 restricted fund bank statements to disbursement amount reported on Disbursement Form 31-M, filed for 2018. We found no discrepancies.
4. For each disbursement on Disbursement Form 31-M filed for 2018, we traced the payee and amount to payee invoices. The payees and amounts recorded on the Disbursement Form 31-M agreed to the payees and amount on the invoices. We did not trace the payee and amount to the canceled checks, nor did we compare the payee and amount recorded on Form 31-M to the canceled checks, as the checks were not provided to us.
5. We inspected the payee for each 2018 disbursement for evidence that it might represent a contribution or campaign-related disbursement, both of which Ohio Re. Code 3517.13(X)(2)(b) prohibit. We found no evidence that any restricted fund disbursements represented contributions or campaign-related disbursements.
6. We did not compare the signature on 2018 checks to the listed dated 2018 of authorized signatories the Committee provided to us, as the canceled checks were not provided to us.
7. We inspected each 2018 disbursement recorded on Form 31-M for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517.13(X)(4) prohibits. We found no evidence of any transfers.
8. We compared the purpose of each disbursement listed on 2018 Disbursement Form 31-M to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instances where the purpose described on the invoice violated the restrictions on Ohio Rev. Code Section 3517.18.

This agreed-upon procedures engagement was conducted in accordance with the *American Institute of Certified Public Accountants attestation standards and applicable attestation standards included in the Comptroller General of the United States' Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance requirements listed in Ohio Rev. Code Sections 3517.1012, 3517.13 (X)(1), 2(b), (3)(a), and (4), 3517.17 and 3517.18 for certain receipts, expenditures and restricted funds for the year ended December 31, 2018. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in evaluation of the Committee's 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, 2018. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.  
February 22, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**VAN WERT COUNTY DEMOCRATIC PARTY**

**VAN WERT 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 9, 2019**