



Mary Taylor, CPA
Auditor of State



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Hardin County
19404 County Road 144
Kenton, OH 43326

We have performed the procedures enumerated below, to which the Hardin County 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 with the Committee as to whether they deposited all gifts from corporations, labor organization, 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 compared bank deposits reflected in the 2008 restricted fund bank statements to total deposits recorded in the Committee's check register for 2008. The amounts reported in the check register were in agreement with the bank statements.

Ohio Rev. Code Section 3517.17 states that a political party must deposit into its restricted fund all public moneys received from the Ohio Political Party Fund. Ohio Rev. Code Section 3517.10 (C)(6)(b) states that the secretary of state shall prescribe the form for all statements required to be filed under this section. Therefore, the Committee is required to use the *Statement of Political Party Fund Deposits* (Deposit Form 31-CC) to report all receipts from the Ohio Political Fund. The Committee did not report receipts from the Ohio Political Fund on the *Statement of Political Party Fund Deposits* (Deposit Form 31-CC) or any other Form.

3. We scanned the Committee's 2007 bank statements and noted they only reflected three quarterly payments from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Committee's check register reported these three payments.

The Committee did not receive the first quarterly payment from the State Tax Commissioner since they had not yet filed IRS Form W-9. The Office of Budget and Management (OBM) informed us that effective July 1, 2007, they could not pay any entity unless the entity submitted an IRS Form W-9. The Committee should contact the OMB and/or the State Tax Commissioner to determine if they can receive the first quarter payment.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2008 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, 2008. The balances agreed.

Cash Disbursements

No disbursements were reported by the Committee for the year ended December 31, 2008.

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.

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



Mary Taylor, CPA
Auditor of State

April 28, 2009



Mary Taylor, CPA
Auditor of State

DEMOCRATIC PARTY

HARDIN 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 19, 2009