



Mary Taylor, CPA
Auditor of State

WARREN COUNTY DEMOCRATIC PARTY
WARREN COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Warren County
113B Mulberry St.
Lebanon, Ohio 45036

We have performed the procedures enumerated below, to which the Democratic Executive Committee, Warren 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, 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. There was no evidence of any deposit activity during the audit period.
2. We attempted to foot each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2008. However, there was no evidence of deposit activity during audit period therefore the Committee did not prepare Form 31-CC.
3. We attempted to compare bank deposits reflected in 2008 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2008. There was no evidence of deposit activity during audit period and therefore the Committee did not prepare a Form 31-CC.
4. We scanned the Committee's 2008 bank statements and noted they did not receive the four quarterly payments from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). There no evidence of deposit activity during audit period and therefore the Committee did not prepare a form 31-CC. We recommend that the Committee file the appropriate forms with the State Tax Commissioner and request payments that have not been sent.
5. We attempted to scan 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. There no evidence of deposit activity during audit period and therefore the Committee did not prepare a form 31-CC.

Cash Reconciliation

1. We attempted to recompute 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). However, there was no activity in the Committee's Restricted Fund account during the audit period.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2008. The balances agreed.
3. We attempted to agree reconciling items appearing on the reconciliation to canceled checks, deposit slips. However, the Committee did not have any reconciling items during audit period.

Cash Disbursements

1. We attempted to foot each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2008. However, there was no evidence of disbursement activity during audit period and therefore the Committee did not complete Form 31-M.
2. Per Ohio Rev. Code 3517.13(X)(1), we attempted to scan for Disbursement Forms 31-M 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. However, there was no evidence of disbursement activity during audit period and therefore the Committee did not complete Form 31-M.
3. We attempted to compare the amounts on checks or other disbursements reflected in 2008 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-M filed for 2008. However, there was no evidence of disbursement activity during audit period and therefore the Committee did not complete Form 31-M.
4. For each disbursement on Disbursement Forms 31-M filed for 2008, we attempted to trace the payee and amount to payee invoices and to the payee's name on canceled checks. However, there was no evidence of disbursement activity during audit period and therefore the Committee did not complete Form 31-M.
5. We attempted to scan the payee for each 2008 disbursement for evidence that it might represent a contribution or campaign-related disbursement, both of which Ohio Rev. Code 3517.13(X) (2) (b) prohibit. However, there was no evidence of disbursement activity during audit period and therefore the Committee did not complete Form 31-M.
6. We attempted to compare the signature on 2008 checks to the list dated January 21, 2009 of authorized signatories the Committee provided to us. However, there was no evidence of disbursement activity during audit period and therefore the Committee did not complete Form 31-M.
7. We attempted to scan each 2008 restricted fund 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(X)(4) prohibits. However, there was no evidence of disbursement activity during audit period and therefore the Committee did not complete Form 31-M.
8. We attempted to compare the purpose of each disbursement listed on 2008 Disbursement Forms 31-M to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. However, there was no evidence of disbursement activity during audit period and therefore the Committee did not complete Form 31-M..

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 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

February 17, 2009



Mary Taylor, CPA
Auditor of State

DEMOCRATIC PARTY

WARREN 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
MARCH 10, 2009**