



Dave Yost • Auditor of State



DEMOCRATIC PARTY  
GUERNSEY COUNTY

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio  
Democratic Party Executive Committee  
Guernsey County  
700 North 9<sup>th</sup> Street  
Cambridge, Ohio 43725

We have performed the procedures enumerated below, to which the Democratic Party Executive Committee, Guernsey 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 footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 200X. We noted no computational errors.
3. We compared bank deposits reflected in 2011 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC and 31-A filed for 2011. The bank deposit amounts agreed to the deposits recorded in these Forms.
4. We scanned the Committee's 2011 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 Forms 31-CC and 31-A reported the sum of these four payments 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). The Ohio Campaign Finance Report serves as the cash reconciliation. We found no computational errors.

### **Cash Reconciliation (Continued)**

2. We agreed the bank balance on the Ohio Campaign Finance Report (reconciliation) to the bank statement balance as of December 31, 2011. We noted a variance of \$3.00, as the Ohio Campaign Finance Report did not report a \$3.00 bank transaction fee as a disbursement.

### **Cash Disbursements**

1. We footed the *Statement of Political Party Restricted Fund Disbursements* (Disbursement Form 31-M) filed for the first half of 2011, and the *Statement of Expenditures* (Disbursement Form 31-B) filed for the second half of 2011, which Ohio Rev. Code Section 3517.17 requires. We noted no computational errors.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Forms 31-M and 31-B filed for 2011 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 2011 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-M and 31-B filed for 2011. We found no discrepancies in the Form 31-M filed for the first half of 2011. We found a \$3.00 bank fee posted November 1, 2011 on the bank statement that was not reported on the Form 31-B filed for the second half of 2011.
4. For each disbursement on Disbursement Forms 31-M and 31-B filed for 2011, we traced the payee and amount to payee invoices and to the payee's name on the canceled check. The payees and amounts recorded on Disbursement Forms 31-M and 31-B agreed to the payees and amounts on the canceled checks and invoices.
5. We scanned the payee for each 2011 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. We found no evidence that any restricted fund disbursements represented contributions or campaign-related disbursements.
6. There was no change in authorized signatory during 2011. The Committee Treasurer is the only authorized signatory. The signatory on all 2011 checks was the Treasurer. We compared the endorsement to the payee listed on the check without exception.
7. We scanned each 2011 restricted fund disbursement recorded on Disbursement 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. We found no evidence of any transfers.
8. We compared the purpose of each disbursement listed on Disbursement Forms 31-M and 31-B 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 of Ohio Rev. Code Section 3517.18.

### **Officials' Response:**

We did not receive a response from the Committee to the exception reported above.

Secretary of State of Ohio  
Democratic Party Executive Committee  
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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 Party Executive Committee and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

March 22, 2012

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# Dave Yost • Auditor of State

**GUERNSEY DEMOCRATIC PARTY**

**GUERNSEY 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 1, 2012**