



Dave Yost • Auditor of State

DEMOCRATIC PARTY
BELMONT COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Party Executive Committee
Belmont County
1 South 12th Street
Martins Ferry, Ohio 43935

We have performed the procedures enumerated below, to which the Democratic Party Executive Committee, Belmont 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, 2012. 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 2012. The Committee did not file Deposit Form 31-CC. We scanned the bank statements and noted that the Committee received two payments from the State Tax Commissioner. These two payments were not reported on the Ohio Campaign Finance Report.
3. We compared bank deposits reflected in 2012 restricted fund bank statements to total deposits recorded in Deposit Form 31-CC filed for 2012. The Committee did not file Deposit Form 31-CC; therefore, the two bank deposits could not be agreed to Deposit Form 31-CC.
4. We scanned the Committee's 2012 bank statements and noted they did not reflect four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The bank statement reflected two deposit payments received from the State Tax Commissioner. Of the four quarterly payments from the State Tax Commissioner, two were voided, one quarterly payment of \$6.93 was deposited and one quarterly payment of \$4.66 was not deposited. The Committee did deposit an amount of \$210.25 that was received from the State Tax Commissioner for prior voided checks. The Committee did not file Deposit Form 31-CC to report the two payments deposited.
5. We scanned other recorded 2012 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.

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Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2012 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 did not agree the bank balance on the reconciliation to the bank statement balance as of December 31, 2012. The book balance was overstated by \$4.15 due to the book reporting a deposit on December 10, 2010 for \$4.15 that the bank voided due to the stale date of the check presented for deposit.
3. We agreed reconciling items in excess of \$10 appearing on the reconciliation to the bank statements. The Committee did not report any reconciling items.

Cash Disbursements

1. We footed each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) filed for 2012. The Committee had no expenditures in 2012 and therefore did not file Disbursement Form 31-M.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-M filed for 2012 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 2012 restricted fund bank statements to disbursement amounts reported on Disbursement Form, 31-M filed for 2012. The Committee did not file Disbursement Form 31-M. We reviewed the bank statements and noted no cash disbursements made during 2012.
4. For each disbursement on Disbursement Form 31-M filed for 2012, we traced the payee and amount to payee invoices and to the payee's name on canceled checks. The Committee had no expenditures in 2012 and therefore did not file Disbursement Form 31-M.
5. We scanned the payee for each 2012 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. The Committee had no expenditures in 2012.
6. We compared the signature on 2012 checks to the list of authorized signatories the Committee provided to us. The Committee had no expenditures in 2012.
7. We scanned each 2012 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. The Committee had no expenditures in 2012.
8. We compared the purpose of each disbursement listed on Disbursement Form 31-M to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. The Committee had no expenditures in 2012.

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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 2012, 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

April 4, 2013

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BELMONT DEMOCRATIC PARTY

BELMONT 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
APRIL 18, 2013**