

**GUERNSEY COUNTY DEMOCRATIC PARTY**

**GUERNSEY COUNTY**

**JANUARY 1, 2014 TO DECEMBER 31, 2014  
AGREED UPON PROCEDURES**





## Julian & Grube, Inc.

*Serving Ohio Local Governments*

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

Secretary of State of Ohio  
Democratic 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 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, 2014. 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 in to 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 the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code 3517.17 requires (Deposit Form 31-CC) and the *Statement of Contributions Received* (Form 31-A), which were filed for 2014.

Ohio Rev. Code Section 3517.17 requires a political party to deposit into its restricted fund all public moneys received from the Ohio Political Party Fund. Ohio Rev. Code Sections 3517.10 (C) (6) (b) indicates the secretary of state shall prescribe the form for all statement required to be filed under this section. As prescribed by the Ohio secretary of State, the Committee is required to use the *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC revised 3/05) to report all receipts from the Ohio Political Party Fund.

The Committee used an outdated *Statement of Contributions Received* (Form 31-A) to report a portion of the receipts from the Ohio Political Party. The Committee should use the latest *Statement of Political Party Restricted Fund Deposits* form (Form 31-CC) to report receipts from the Ohio Political Party.

3. We compared bank deposits reflected in 2014 restricted fund bank statements to total deposits recorded in Deposit Form 31-CC and Deposit Form 31-A. The bank deposit amount agreed to the deposit recorded in the Form 31-CC and Form 31-A.
4. We scanned the Committee's 2014 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 Deposit Form 31-CC and Deposit Form did not report two payments in the amounts of \$47.19 and \$4.42.



# Dave Yost • Auditor of State

Executive Committee  
Guernsey County Democratic Party  
700 North 9th Street  
Cambridge, Ohio 43725

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Guernsey County Democratic Party prepared by Julian & Grube, Inc., for the period January 1, 2014 through December 31, 2014. 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 Guernsey County Democratic Party is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

May 26, 2015

**Cash Receipts - (Continued)**

5. We scanned other recorded 2014 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 set limit.

**Cash Reconciliation**

1. We recomputed the mathematical accuracy of the December 31, 2014 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, 2014. The balances agreed.
3. There were not reconciling items on the December 31, 2014 cash reconciliation.

**Cash Disbursements**

There were no cash disbursements during 2014.

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 2014, 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 Guernsey County Democratic Executive Committee and is not intended to be and should not be used by anyone other than these specified parties.



Julian & Grube, Inc.  
May 20, 2015

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# Dave Yost • Auditor of State

**GUERNSEY COUNTY 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  
JUNE 9, 2015**