



Mary Taylor, CPA
Auditor of State

**DEMOCRATIC EXECUTIVE COMMITTEE
BROWN COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed Upon Procedures	1

This page intentionally left blank.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
P.O. Box 596
Georgetown, Ohio 45121

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, 2009. 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 that they received contributions from Millwright Local Union 1066 in the amount of \$100. This contribution was deposited into the Brown County Democratic Central Committee account.

Ohio Rev. Code Section 3517.1012(A) requires, in part, that a county political party shall deposit into its restricted fund all public moneys received from the Ohio political party fund and all gifts that are made to or accepted by the political party from a corporation or labor organization.

On March 18, 2010, the Committee transferred the \$100 received from a labor union from the Brown County Democratic Central Committee account to the Ohio Political Party account where deposits from the State Tax Commissioner are received.

2. We footed each *Statement of Contributions Received (Form 31A)* filed for 2009. We noted that the party did not file form 31-CC but instead filed form 31-A. We noted no computational errors.

Ohio Rev. Code, Section 3517.17(A)(2), states that a political party must deposit into its restricted fund all public monies received from the Ohio Political Party Fund. Ohio Rev. Code Section 3517.10(C)(6)(b) states 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 Restricted Fund Deposits Form (Deposit Form 31-CC)* to report all receipts from the Ohio Political Party Fund.

3. We compared bank deposits reflected in 2009 restricted fund bank statements to total deposits recorded Form 31-A filed for 2009. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We scanned the Committee's 2009 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). Three of the payments were deposited in the Brown County Democratic Central Committee account rather than the restricted Ohio Political Party account. Two of the payments were corrected by writing a check on the Brown County Democratic Central Committee account and depositing it into the restricted Ohio Political Party account in February 2010. The Deposit Form 31-A reported the one payment that was deposited correctly into the restricted account.

Ohio Rev. Code, Section 3517.17(A)(2), states that a political party must deposit into its restricted fund all public monies received from the Ohio Political Party Fund. On March 18, 2010, the Committee transferred \$90.31 which represents the third Ohio Political Party Fund check that was deposited incorrectly into the Brown County Democratic Central Committee account.

5. We scanned other recorded 2009 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, 2009 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, 2009. The balances agreed.

Cash Disbursements - We noted that there were no expenditures made in 2009.

We were not engaged to, and did not examine each *Statement of Political Party Restricted Fund Deposits* for 2009, 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.



Mary Taylor, CPA
Auditor of State

March 18, 2010



Mary Taylor, CPA
Auditor of State

DEMOCRATIC PARTY

BROWN 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 1, 2010