



Mary Taylor, CPA  
Auditor of State





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

Secretary of State of Ohio  
Democratic Executive Committee  
Harrison County  
80900 Slab Camp Road  
Cadiz, Ohio 43907

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 they received no such gifts.
2. We footed each Ohio Campaign Finance Report that Ohio Rev. Code Section 3517.17 requires filed for 2009. We noted no computational errors.
3. We compared bank deposits reflected in the 2009 restricted passbook savings account to total deposits recorded on the Ohio Campaign Finance Report filed for 2009. The bank deposit amounts agreed to the deposits recorded in the report, except for \$.43 in interest which was not posted on the report.
4. We scanned the Committee's 2009 passbook savings account and noted they reflected two of the four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Ohio Campaign Finance Report only reported the sum of two payments. Two payments totaling \$1.53 were not deposited or reported. The two checks were not deposited within the required 90 days; therefore, the bank would not accept them.
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 passbook savings 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 passbook savings account balance as of December 31, 2009. The balances agreed except that \$.43 in interest was not reported on the Ohio Campaign Finance Report.

### **Cash Disbursements**

1. We footed each Ohio Campaign Finance Report Ohio Rev. Code Section 3517.17 requires filed for 2009. We noted no computational errors. We noted no disbursements.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned the Ohio Campaign Finance Report filed for 2009 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.

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 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**  
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March 9, 2010



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**DEMOCRATIC PARTY**

**HARRISON 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**