

**SHELBY COUNTY DEMOCRATIC PARTY**

**SHELBY COUNTY**

**JANUARY 1, 2017 TO DECEMBER 31, 2017  
AGREED-UPON PROCEDURES**





# Dave Yost • Auditor of State

Executive Committee  
Shelby County Democratic Party  
710 E. Court Street  
Sidney, OH 45365

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Shelby County Democratic Party, prepared by Julian & Grube, Inc., for the period January 1, 2017 through December 31, 2017. 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 Shelby 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 4, 2018

**This page intentionally left blank.**



## Julian & Grube, Inc.

*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

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

Secretary of State of Ohio  
Democratic Executive Committee  
Shelby County  
710 E. Court Street  
Sidney, OH 45365

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, the management of the Shelby County Democratic Executive Committee (the Committee), the Secretary of State and the Auditor of State, on compliance requirements listed in Ohio Rev. Code Sections 3517.1012, 3517.13 (X)(1), 2(b), (3)(a), and (4), 3517.17 and 3517.18 for certain receipts, expenditures and restricted funds for the year ended December 31, 2017, included in the information provided to us by the management of the Committee. The Committee is responsible for the compliance of those requirements related to receipts, disbursements and restricted funds. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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. They informed us they did use this for all such gifts.
2. We footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code 3517.17 requires (Deposit Form 31-CC), filed for 2017. We also footed each *Statement of Contributions Received at a Social or Fundraising Event* (Form 31-E), filed for 2017. We found no computational errors.

Ohio Rev. Code Section 3517.1012, in part, states a state or county political party shall deposit into its restricted fund all public monies received from the Ohio political party fund under section 3517.17 of the Revised Code and all gifts that are made to or accepted by the political party from a corporation or labor organization subject to the applicable limitations prescribed in division (X) of section 3517.13 of the Revised Code. Ohio Rev. Code Section 3517.10(C)(6)(b) indicates the Secretary of State shall prescribe the form for all statements 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 money received into a political party restricted fund except interest income, loans, refunds or prior expenditures that are returned to the Committee, these should be listed on the *Statement of Other Income* (Form 31-A-2).

The Committee used the *Statement of Contributions Received at a Social or Fundraising Event* (Form 31-E) to report receipts from labor organizations. The Committee should use the *Statement of Political Party Restricted Fund Deposits Form* (Form 31-CC) to report these types of deposits.

3. We compared bank deposits reflected in 2017 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC and 31-E, filed for 2017. The bank deposit amounts agreed to the deposits recorded in the Forms.
4. We inspected the Committee's 2017 bank statements and observed they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Deposit Forms 31-CC reported the sum of these four payments without exception.

5. We inspected other recorded 2017 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.
6. Ohio Rev. Code Section 3517.1012 requires the Party to file Forms 31-CC electronically with the Secretary of State when the Committee receives gifts from corporations or labor organizations. We did not view Forms 31-CC submitted for 2017 on the Secretary of State's website as they were not filed electronically for 2017.

#### **Cash Reconciliation**

1. We recomputed the mathematical accuracy of the December 31, 2017 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, 2017. The balances agreed.
3. There were no reconciling items on the December 31, 2017 cash reconciliation.

#### **Cash Disbursements**

There were no cash disbursements during 2017.

1. Ohio Rev. Code Section 3517.1012 requires the Party to file Forms 31-M electronically with the Secretary of State when the Committee receives gifts from corporations or labor organizations. We did not view Forms 31-M submitted for 2017 on the Secretary of State's website as it was not filed electronically for 2017.

This agreed-upon procedures engagement was conducted in accordance with the *American Institute of Certified Public Accountants attestation standards and applicable attestation standards included in the Comptroller General of the United States' Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance requirements listed in Ohio Rev. Code Sections 3517.1012, 3517.13 (X)(1), 2(b), (3)(a), and (4), 3517.17 and 3517.18 for certain receipts, expenditures and restricted funds for the year ended December 31, 2017. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in evaluation of the Committee's 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, 2017. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.  
March 28, 2018



# Dave Yost • Auditor of State

**SHELBY COUNTY DEMOCRATIC PARTY**

**SHELBY 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 17, 2018**