



Mary Taylor, CPA
Auditor of State

HIGHLAND COUNTY DEMOCRATIC PARTY
HIGHLAND 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

Democratic Executive Committee
Highland County
5688 State Route 753
Hillsboro, Ohio 45133

We have performed the procedures enumerated below, to which the Democratic Executive Committee, Highland 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, 2007. 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. 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 2007. We noted no computational errors. Management did not report on Deposit Form 31-CC instead they used Form 31-A.
3. We compared bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in Form 31-A filed for 2007. The bank deposit amounts did not agree to the deposits recorded in the Form, a deposit for \$48.37 recorded on Form 31-A was not recorded in the bank statements.
4. We scanned the Committee's 2007 bank statements and noted they reflected two quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Deposit Forms 31-A reported the sum of three payments. A payment of \$48.37 was recorded on Form 31-A; however was not shown as deposited on the bank statements. Additionally, the fourth quarterly payment was not recorded in either Form 31-A or the bank account.
5. We scanned other recorded 2007 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. Management informed us they received no such gifts.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2007 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). No formal reconciliation was prepared. The bank account did not reconcile to the Political Party Public Funds Report due to a \$48.37 deposit recorded in the report but not recorded in the bank account.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2007. No formal reconciliation was prepared. The bank account did not reconcile to the Political Party Public Funds Report due to a \$48.37 deposit recorded in the report but not recorded in the bank account.

Cash Disbursements

1. The Committee had no expenditures during the 2007 fiscal year.

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 2007, 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

June 26, 2008



Mary Taylor, CPA
Auditor of State

DEMOCRATIC PARTY

HIGHLAND 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
JULY 22, 2008**