



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
80900 Slab Camp Road
Cadiz, Ohio 43907

We have performed the procedures enumerated below, to which the Harrison 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, 2008. 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. We noted no computational errors.
3. We compared bank deposits reflected in the 2008 restricted fund savings account passbook to total deposits recorded on the Ohio Campaign Finance Report filed for 2008. The bank deposit amount agreed to the deposit recorded on the Report.
4. We scanned the Committee's 2008 savings account passbook and noted they reflected only one of the four quarterly payments from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Ohio Campaign Finance Report reported this one payment without exception. The Committee did not receive the other three payments from the State Tax Commissioner and these monies remain unclaimed. The Committee should contact the State Tax Commissioner to obtain these statutory funds.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2008 reconciliation for the savings account passbook 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 savings account passbook balance as of December 31, 2008. The balances agreed.

Cash Disbursements

1. The Democratic Party did not make any disbursements in 2008.

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 2008, 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.



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July 31, 2009



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HARRISON 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
AUGUST 20, 2009**