



**TUSCARAWAS COUNTY DEMOCRATIC PARTY
TUSCARAWAS COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2008



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
P.O. Box 524
New Philadelphia, Ohio 44663

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, 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. 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. The Committee received a \$100 gift which was deposited into the Political Party Restricted Fund. They informed us they did use this fund for all such gifts.
2. We attempted to foot each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2008. However, the *Statement of Political Party Restricted Fund Deposits* was not filed for 2008. Therefore, we footed the *Statement of Other Income Received* (Form 31-A-2) and the *Statement of Contribution Received* (Form 31-A) for 2008. We noted no computational errors.

Ohio Rev. Code Section 3517.17 requires a political party to deposit into its restricted fund all public moneys 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. As prescribed by the Ohio Secretary of State, the Committee is required to use the *Statement of Political Party Restricted Fund Deposits* (Form 31-CC revised 3/05) to report all receipts from the Ohio Political Party Fund.

The Committee used a *Statement of Contribution Received* (Form 31-A) to report receipts from the Ohio Political Party during 2008.

3. We attempted to compare bank deposits reflected in the 2008 restricted fund bank statements to total deposits recorded in the Deposit Forms 31-CC filed for 2008. However, as noted in Step 2 above, the Committee used a *Statement of Contribution Received* (Form 31-A) to report the receipts from the Ohio Political Party Fund during 2008. Therefore, we compared bank deposits reflected in 2008 restricted fund bank statements to total deposits recorded in the *Statement of Other Income Received* (Form 31-A-2) filed for 2008. The bank deposit amounts agreed to the deposits recorded in the Forms.

4. We attempted to agree amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agree them to amounts shown on Deposit Forms 31-CC filed for 2008. However, as noted in Step 2 above, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was not filed for 2008. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on Deposit Forms 31-A filed for 2008. We noted that the Committee received a 2007 distribution from the State Tax Commissioner in 2008 because the Committee had not filed its employee identification number with the Office of Budget and Management in 2007.
5. We scanned other recorded 2008 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 Committee to file Forms 31-CC electronically with the Secretary of State when the Committee receives gifts from corporation or labor organizations. The Committee did not electronically file Forms 31-CC with the Secretary of State.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2008 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, 2008. The balances agreed.
3. There were no reconciling items which appeared on the reconciliation as of December 31, 2008.

Cash Disbursements

There were not cash disbursements during 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.



Mary Taylor, CPA
Auditor of State

April 8, 2009



Mary Taylor, CPA
Auditor of State

DEMOCRATIC PARTY

TUSCARAWAS 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 7, 2009