



Dave Yost • Auditor of State



DEMOCRATIC PARTY  
WOOD COUNTY

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# Dave Yost • Auditor of State

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

Secretary of State of Ohio  
Democratic Executive Committee  
Wood County  
336 South Main Street  
Bowling Green, Ohio 43402

We have performed the procedures enumerated below, to which the Wood County 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, 2010. 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 requested each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2010. The Committee did not file Form 31-CC, rather, they filed Form 31-A, *Statement of Contributions Received*. We footed each Form 31-A filed for 2010. We noted no computational errors.
3. We compared bank deposits reflected in 2010 restricted fund bank statements to total deposits recorded in Deposit Forms 31-A filed for 2010. The bank deposit amounts agreed to the deposits recorded in the Forms.
4. We scanned the Committee's 2010 bank statements and noted they reflected only two of the four quarterly payments received from the State Tax Commissioner for 2010 pursuant to Ohio Rev. Code 3517.17(A). The Deposit Forms 31-A reported the sum of these two payments without exception. We recommend the Treasurer request the reissuance of the first quarter payment of \$21.76 and the fourth quarter payment of \$15.05.

5. We scanned other recorded 2010 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 requested the December 31, 2010 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found the Treasurer does not perform bank reconciliations, rather, he just ensures each month all activity on the bank statement is recorded in the check register but does not maintain a running balance. He does however; maintain the balances on the Ohio Campaign Finance Reports that are filed. We recommend the Treasurer maintain the balance in the check register and perform a bank reconciliation each month.
2. We agreed the balance on the Ohio Campaign Finance Report to the bank statement balance as of December 31, 2010. The balances agreed.
3. There were no reconciling items as of December 31, 2010.

### **Cash Disbursements**

There were no cash disbursements made in 2010.

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 2010, 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.



**Dave Yost**  
Auditor of State

March 21, 2011



# Dave Yost • Auditor of State

**WOOD COUNTY DEMOCRATIC PARTY**

**WOOD 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 5, 2011**