



Dave Yost • Auditor of State

DEMOCRATIC PARTY
LAWRENCE COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Party Executive Committee
Lawrence County
P.O. Box 305
Ironton, Ohio 45638

We have performed the procedures enumerated below, to which the Democratic Party Executive Committee, Lawrence 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, 2012. 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 of receipts from the Ohio Association of Public School Employees which we note were deposited into the Committee's General Account. We recommend these receipts be reviewed to determine whether they should be deposited into the Restricted Account.
2. We footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2012. We also footed each *Statement of Other Income* (Deposit Form 31-A-2), filed for 2012. We noted no computational errors.
3. We compared bank deposits reflected in 2012 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC and 31-A-2 filed for 2012. The bank deposit amounts agreed to the deposits recorded in the Forms.
4. We scanned the Committee's 2012 bank statements and noted 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.

Cash Receipts (Continued)

5. We scanned the Ohio Campaign Finance Reports and fund bank statements 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 note where Deposit Forms 31-CC and 31-A-2 were submitted for 2012 on the Secretary of State's website.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2012 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, 2012. The balances agreed except the Annual Year 2012 Ohio Campaign Finance Report balance on hand amount of \$911.04 differed from the December 31, 2012 bank account balance of \$910.98 as a result of the Annual Year 2012 Ohio Campaign Finance Report including a January 10, 2013 interest receipt in the amount of \$0.06.
3. There were no reconciling items appearing on the reconciliation as of December 31, 2012 except the Annual Year 2012 Ohio Campaign Finance Report balance on hand amount of \$911.04 differed from the December 31, 2012 bank account balance of \$910.98 as a result of the Annual Year 2012 Ohio Campaign Finance Report including a January 10, 2013 interest receipt in the amount of \$0.06.

Cash Disbursements

1. There were no cash disbursements for the year ended December 31, 2012.
2. Pursuant to Ohio Rev. Code 3517.13(X)(1), we inquired of management whether they transferred any cash from the restricted fund to any other political party account into which contributions may be made or from which contributions or expenditures may be made. We found no evidence of prohibited transfers.

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 2012, 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.

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This report is intended solely for the information and use of the Secretary of State of Ohio and for the Democratic Party Executive Committee and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

March 18, 2013

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LAWRENCE COUNTY DEMOCRATIC PARTY

LAWRENCE 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 18, 2013