

**CARROLL DEMOCRATIC PARTY  
CARROLL COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2016**

**Wilson, Phillips & Agin, CPA's, Inc.  
1100 Brandywine Blvd. Building G  
Zanesville, Ohio 43701**





# Dave Yost • Auditor of State

Executive Committee  
Carroll Democratic Party  
2120 Bacon Rd. NW  
Carrollton, Ohio 44615-9312

We have reviewed the *Independent Accounts' Report on Applying Agreed-Upon Procedures* of the Carroll County Democratic Party, prepared by Wilson, Phillips & Agin, CPA's, Inc., for the period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Carroll County Democratic Party is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

March 14, 2017

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**WILSON, PHILLIPS & AGIN, CPA'S, INC.  
1100 BRANDYWINE BLVD. BUILDING G  
ZANESVILLE, OHIO 43701**

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

Secretary of State of Ohio  
Carroll Democratic Executive Committee  
2120 Bacon Rd. NW  
Carrollton, Ohio 44615-9312

We have performed the procedures enumerated below, with which the Democratic Executive Committee (the Committee) agreed and the Auditor of State 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, 2016. The Committee is responsible for complying with these requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards 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. They informed us they did use this fund for all 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 2016. We noted no computational errors.
3. We compared bank deposits reflected in 2016 restricted fund bank statements to total deposits recorded in Deposit Form filed 31-CC filed for 2016. The bank deposit amounts agree to the deposits recorded in the Form.
4. We scanned the Committee' 2016 bank statements and noted they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17 (A). The Deposits Forms 31-CC reported the sum of these four payments without exception.
5. We scanned other recorded 2016 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 recomputed the mathematical accuracy of the December 31, 2016 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, 2016. The balances agreed.

### **Cash Disbursements**

1. We footed each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) filed for 2016. We noted no computational errors.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursements Form 31-M filed for 2016 and 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.
3. We compared the amounts on checks or other disbursements reflected in 2016 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-M filed for 2016. We found no discrepancies.
4. For each disbursement on Disbursement Forms 31-M filed for 2016, we traced the payee and amount to payee invoices and to the payee's name on canceled checks. The payee and amount recorded on Disbursement Forms 31-M agreed to the payees and amounts on the canceled checks and invoices.
5. We scanned the payee for each 2016 disbursement for evidence that it might represent a contribution or campaign-related disbursement, both of which Ohio Rev. Code 3517.13(X)(2)(b) prohibit. We found no evidence that any restricted fund disbursements represented contributions or campaign-related disbursements.
6. We compared the signature on 2016 checks to the authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
7. We scanned each 2016 restricted fund disbursement recorded on Form 31-M for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code Section 3517.13(X)(4) prohibits. We found no evidence of any transfers.
8. We compared the purpose of each disbursement listed on 2016 Disbursement Forms 31-M to the purpose listed on vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instances where the purpose described on the invoice violated the restrictions of Ohio Rev Section 3517.18.

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 2016, 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 other than these specified parties.

***Wilson, Phillips and Agin, CPA's, Inc.***  
Zanesville, Ohio  
February 24, 2017



# Dave Yost • Auditor of State

**CARROLL COUNTY DEMOCRATIC PARTY**

**CARROLL 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  
MARCH 28, 2017**