



**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

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Democratic Party  
Sandusky County  
Agreed-Upon Procedures  
For the Year Ended December 31, 2017

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# Dave Yost • Auditor of State

Executive Committee  
Sandusky County Democratic Party  
221 Croghan Street  
Apt D  
Fremont, Ohio 43420

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Sandusky County Democratic Party, prepared by BHM CPA Group, Inc., for the period January 1, 2017 through December 31, 2017. 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 Sandusky 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

May 16, 2018

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Democratic Party  
Sandusky County  
Table of Contents  
For the Year Ended December 31, 2017

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Independent Accountant's Report on Applying Agreed-Upon Procedures..... 1

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### **Independent Accountants' Report on Applying Agreed-Upon Procedures**

March 23, 2018

Secretary of State of Ohio  
Democratic Executive Committee  
Sandusky County  
6455 CR 247  
Vickery, Ohio 43464-5222

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, the management of the Sandusky County Democratic Executive Committee (the Committee), the Secretary of State and the Auditor of State, on compliance requirements listed in Ohio Rev. Code Sections 3517.1012, 3517.13 (X)(1), 2(b), (3)(a), and (4), 3517.17 and 3517.18 for certain receipts, expenditures and restricted funds for the year ended December 31, 2017, included in the information provided to us by the management of the Committee. The Committee is responsible for the compliance of those requirements related to receipts, disbursements and restricted funds. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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 *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2017. There were no receipts, therefore, no statement was filed.
3. We compared bank deposits reflected in 2017 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2017. The bank deposit amounts agreed to the deposits recorded in the Form. There were no receipts, therefore, no statement was filed.
4. We inspected the Committee's 2017 bank statements and observed they did not reflect four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Deposit Form 31-CC was not filed for 2017 because there were no receipts.

5. We inspected other recorded 2017 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, 2017 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, 2017. The balances agreed.

#### **Cash Disbursements**

The Committee made no cash disbursements during 2017.

This agree-upon procedures engagement was conducted in accordance with the *American Institute of Certified Public Accountants attestation standards and applicable attestation standards included in the Comptroller General of the United States' Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance requirements listed in Ohio Rev. Code Sections 3517.1012, 3517.13 (X)(1), 2(b), (3)(a), and (4), 3517.17 and 3517.18 for certain receipts, expenditures and restricted funds for the year ended December 31, 2017. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in evaluation of the Committee's 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, 2017 is not suitable for any other purpose.



BHM CPA Group, Inc.  
Piketon, Ohio  
March 23, 2018





# Dave Yost • Auditor of State

**SANDUSKY COUNTY DEMOCRATIC PARTY**

**SANDUSKY 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 29, 2018**