

**PORTAGE DEMOCRATIC PARTY
PORTAGE COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2018

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

OHIO AUDITOR OF STATE KEITH FABER



Executive Committee
Portage County Democratic Party
PO Box 729
Ravenna, Ohio 44266

We have reviewed the *Independent Accounts' Report on Applying Agreed-Upon Procedures* of the Portage County Democratic Party, prepared by Wilson, Phillips & Agin, CPA's, Inc., for the period January 1, 2018 through December 31, 2018. 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 Portage County Democratic Party is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 8, 2019

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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
Portage Democratic Executive Committee
PO Box 729
Ravenna, Ohio 44266

We have performed the procedures enumerated below, which were agreed to the Democratic Executive Committee, the management of Portage Democratic Executive Committee (the Committee) 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, 2018, included in the information provided to us by management of the Committee. The Committee is responsible for the compliance of those requirements related to receipts, disbursement 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. 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 2018. We noted no computational errors.
3. We compared bank deposits reflected in 2018 restricted fund bank statements to total deposits recorded in Deposit Form filed 31-CC filed for 2018. The bank deposit amounts agree to the deposits recorded in the Form.
4. We inspected the Committee' 2018 bank statements and observed they reflected one payment received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17 (A). The Deposit Forms 31-CC did not report the sum of this one payment.
5. We inspected other recorded 2018 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 Revised Code 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 viewed Forms 31-CC submitted for 2018 on the Secretary of State's website.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2018 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, 2018. The balances did not agree since the one payment from the State Tax Commissioner was not recorded on Form 31-CC.

Secretary of State of Ohio

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 2018. We noted no computational errors.
2. Per Ohio Rev. Code 3517.13(X)(1), we inspected Disbursements Form 31-M filed for 2018 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 2018 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-M filed for 2018. We found no discrepancies.
4. For each disbursement on Disbursement Forms 31-M filed for 2018, we traced the payee and amount to payee invoices and to the payee's name on canceled checks. The payees and amounts recorded on Disbursement Forms 31-M agreed to the payees and amounts on the canceled checks and invoices.
5. We inspected the payee for each 2018 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 2018 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 inspected each 2018 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 2018 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.
9. Ohio Rev. Code Section 3517.1012 requires the Party to file Forms 31-M electronically with the Secretary of State when the Committee receives gifts from corporations or labor organizations. We viewed Forms 31-M submitted for 2018 on the Secretary of State's website.

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 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, 2018. 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, 2018 is not suitable for any other purpose.

Wilson, Phillips and Agin, CPA's, Inc.
Zanesville, Ohio
March 25, 2019

OHIO AUDITOR OF STATE
KEITH FABER



PORTAGE COUNTY DEMOCRATIC PARTY

PORTAGE 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, 2019**