



Mary Taylor, CPA  
Auditor of State



DEMOCRATIC PARTY  
NOBLE COUNTY

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# Mary Taylor, CPA

## Auditor of State

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

Secretary of State of Ohio  
Democratic Party Executive Committee  
Noble County  
42296 Keithtown Road  
Caldwell, Ohio 43724

We have performed the procedures enumerated below, to which the Democratic Party 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, 2006. 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. 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 footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2006. We noted no computational errors, however the Committee filed form 31-A, which was the prescribed form prior to 2005, to report the restricted fund revenue. The committee should use the current prescribed form 31-CC available on the Secretary State's web page.
3. We compared bank deposits reflected in 2006 restricted fund bank statements to total deposits recorded in Deposit Forms filed for 2006. There were no receipts recorded.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and compared them to amounts shown on Deposit Forms filed for 2006. The Committee did not deposit any of the four warrants received from the State of Ohio in the cumulative amount of \$68.50. We confirmed the voided warrants with the State of Ohio warrant division. The Committee should deposit all state warrants in a timely manner.
5. We scanned other recorded 2006 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, 2006 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, 2006. The balances agreed.
3. There were no reconciling items to test.

### 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 2006. We noted no computational errors.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned the Disbursement Forms filed for 2006 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 2006 restricted fund bank statements to disbursement amounts reported on Disbursement Forms filed for 2006. There were no disbursements from the restricted fund for 2006, however, the Committee filed form 31-B to report the restricted fund disbursements which was the prescribed form prior to 2005. The committee should use the current prescribed form 31-M, available on the Secretary State's web page.
4. We scanned each disbursement recorded on the Disbursement Forms filed for 2006 for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517(X)(4) prohibits. There were no disbursements in 2006.

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 2006, 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 Party Executive Committee and is not intended to be and should not be used by anyone else.



**Mary Taylor, CPA**  
Auditor of State

June 19, 2007



**Mary Taylor, CPA**  
Auditor of State

**DEMOCRATIC PARTY**

**NOBLE 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  
JULY 26, 2007**