



**WAYNE COUNTY DEMOCRATIC PARTY  
WAYNE COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2006**



**Mary Taylor, CPA**  
Auditor of State





# Mary Taylor, CPA

## Auditor of State

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

Secretary of State of Ohio  
Democratic Executive Committee  
Wayne County  
P.O. Box 182  
Wooster, Ohio 44691

We have performed the procedures enumerated below, to which the Wayne County Democratic 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 Contributions Received* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2006. The Committee did not use the *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC). We noted no computational errors.
3. We compared bank deposits reflected in 2006 restricted fund bank statements to total deposits recorded in the *Statement of Contributions Received* filed for 2006.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on the *Statement of Contributions Received* filed for 2006. We found no exceptions.

#### 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 at December 31, 2006.

### Cash Disbursements

1. We footed each *Statement of Expenditures* Ohio Rev. Code Section 3517.17 requires filed for 2006. The Committee did not use the *Statement of Political Party Restricted Fund Disbursement* (Disbursement Form 31-M). We noted no computational errors.
2. We compared the amounts on checks or other disbursements reflected in 2006 restricted fund bank statements to disbursement amounts reported on *Statement of Expenditures* filed for 2006.
3. For each disbursement on the *Statement of Expenditures* form filed for 2006, we traced the payee and amount to payee invoices and to the payee's name on canceled checks. The payees and amounts recorded on the *Statement of Expenditures* agreed to the payees and amounts on the canceled checks and invoices.
4. We scanned the payee for each disbursement for evidence that it might represent a contribution or campaign-related disbursement, both of which Ohio Rev. Code 3517(X)(2)(b) prohibit. We found no evidence that any restricted fund disbursements represented contributions or campaign-related disbursements.
5. We compared the signature on 2006 checks to the list dated July 26, 2003 of 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.
6. We scanned each restricted fund disbursement on the Statement of Expenditure Form 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. We found no evidence of any transfers.
7. We compared the purpose of each disbursement listed on the *Statement of Expenditures Form*, filed for 2006, to the purpose listed on the 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. Code Section 3517.18 permits.

We were not engaged to, and did not examine each Statement of Contributions Received and Statement of Expenditures Form 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 Executive Committee and is not intended to be and should not be used by anyone else.



Mary Taylor, CPA  
Auditor of State

March 19, 2007



Mary Taylor, CPA  
Auditor of State

DEMOCRATIC PARTY

WAYNE 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 17, 2007