



**ASHLAND COUNTY DEMOCRATIC PARTY
ASHLAND COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2007



Mary Taylor, CPA
Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio and
Ashland County Democratic Executive Committee
2121 State Route 179
Jeromesville, Ohio 44840

We have performed the procedures enumerated below, to which the Ashland 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, 2007. 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 attempted to foot each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2007. However, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was not filed for 2007. Therefore, we footed each *Statement of Contributions Received* (Form 31-A), filed for 2007 instead. We noted no computational errors.

Ohio Rev. Code Section 3517.17 requires a political party to deposit into its restricted fund all public moneys received from the Ohio Political Party Fund. Ohio Rev. Code Section 3517.10(C) (6) (b) states the secretary of state shall prescribe the form for all statements required to be filed under this section. As prescribed by the Ohio Secretary of State, the Committee is required to use the *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC revised 3/05) to report all receipts from the Ohio Political Party Fund.

The Committee used an outdated *Statement of Contributions Received* (Form 31-A) revised 2/01 to report receipts from the Ohio Political Party. The Committee should use the latest *Statement of Political Party Restricted Fund Deposits* Form (Deposit Form 31-CC revised 3/05) to report receipts from the Ohio Political Party.

3. We attempted to compare bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in Deposit Form 31-CC filed for 2007. However, as noted in Step 2 above, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was not filed for 2007. Therefore, we compared bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in *Statement of Contributions Received* (Form 31-A), filed for 2007 instead. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We attempted to agree the amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agree them to the amounts shown on Deposit Forms 31-CC filed for 2007. However, as noted in Step 2 above, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was not filed for 2007. Therefore, we agreed the amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), to amounts shown on *Statement of Contributions Received* (Form 31-A), filed for 2007 instead. We found that only 3 of the 4 quarterly receipts were posted. We inquired with the Treasurer who indicated the 4th check was lost and he would request a re-issuance from the State Office of Management and Budget.
5. We scanned 2007 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 corporation or labor organization receipts.

Cash Reconciliation

We compared the cash balance recorded on the Ohio Campaign Finance Report with the bank account balance used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.

There were no reconciling items as of December 31, 2007.

We found no exceptions as a result of this procedure.

Cash Disbursements

The Ashland County Democratic Party Executive Committee had no cash disbursements during 2007.

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 2007, 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 Ashland County Democratic Executive Committee and is not intended to be and should not be used by anyone else.



Mary Taylor, CPA
Auditor of State

February 8, 2008



Mary Taylor, CPA
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DEMOCRATIC PARTY

ASHLAND 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 11, 2008**