



RICHLAND COUNTY DEMOCRATIC PARTY

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
Richland County Democratic Executive Committee
810 East Debby Lane
Mansfield, Ohio 44906

We have performed the procedures enumerated below, to which the Richland 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 footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2007. We noted no computational errors.
3. We compared bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2007. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We agreed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A) to amounts shown on Deposit Forms 31-CC filed for 2007. We found no exceptions.
5. We scanned all recorded 2007 receipts for evidence 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). The amounts agreed.

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

We found no exceptions as a result of this procedure.

Cash Disbursements

1. We attempted to foot each *Statement of Political Party Restricted Fund Disbursements Form* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M, revised 3/05), filed for 2007. However, the *Statement of Political Party Restricted Fund Disbursements Form* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M, revised 3/05) was not filed for 2007. Therefore, we footed each *Expenditures from Political Party Fund Monies Form* (Disbursement Form 31-M, revised 2/01), filed for 2007 instead. We noted no computational errors.

Ohio Rev. Code Section 3517.17 states a political party shall file disbursement statements as required by division (B) of section 3517.1012 of the Revised Code. 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 Disbursements Form* (Disbursement Form 31-M, revised 3/05) to report all disbursements from the Ohio Political Party Fund.

The Committee used an outdated *Expenditures from Political Party Fund Monies Form* (Disbursement Form 31-M, revised 2/01) to report disbursements from the Ohio Political Party. The Committee should use the latest *Statement of Political Party Restricted Fund Disbursements Form* (Disbursement Form 31-M, revised 3/05) to report disbursements from the Ohio Political Party.

2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-M filed for 2007 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 amount on the check reflected in the 2007 restricted fund bank statement to the disbursement amount reported on Disbursement Form 31-M filed for 2007. We found no discrepancies.
4. For the disbursement on Disbursement Form 31-M filed for 2007, we traced the payee and amount to the payee invoice and to the payee's name on the canceled check. The payee and amount recorded on Disbursement Form 31-M agreed to the payee and amount on the canceled check and invoice.
5. We scanned the payee for the 2007 disbursement for evidence 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 the restricted fund disbursement represented a contribution or campaign-related disbursement.
6. We compared the signature on the 2007 check to the list dated September 20, 2001 of authorized signatories the Committee provided to us. The signatory on the check was an approved signatory. We compared the endorsement to the payee listed on the check without exception.

7. We scanned the 2007 restricted fund disbursement recorded on Disbursement Form 31-M for evidence 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.
8. We compared the purpose of the disbursement listed on 2007 Disbursement Form 31-M 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.

We were not engaged to, and did not examine each *Statement of Political Party Restricted Fund Deposits* and *Political Party Fund Monies* 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 Democratic Executive Committee and is not intended to be and should not be used by anyone else.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

February 12, 2008



Mary Taylor, CPA
Auditor of State

DEMOCRATIC PARTY

RICHLAND 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 25, 2008**