



Mary Taylor, CPA
Auditor of State



Mary Taylor, CPA

Auditor of State

Secretary of State of Ohio
Democratic Executive Committee
Shelby County
Don Lochard, Treasurer
747 Stratford Drive
Sidney, Ohio 45365

We have performed the procedures enumerated below, to which the 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, 2008. 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. They 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 2008. The required report had not been filed for 2008.

Ohio Rev. Code 3517.1012(B) states that a state or county political party shall file deposit and disbursement statements, in the same manner as the party is required to file statements of contributions and expenditures under section 3517.10 of the Revised Code, regarding all deposits made into, and all disbursements made from, the party's restricted fund. **Ohio Rev. Code 3517.10(3)** requires the final report to be filed on the last business day of January of every year to reflect the contributions received and expenditures made from the close of business on the last day reflected in the last previously filed statement, if any, to the close of business on the last day of December of the previous year;

The Shelby County Democratic Party received \$209.43 in state funding and had an expenditure during 2008. The Party failed to file their statement of contributions and expenditures.

3. We scanned the Committee's 2008 bank statements and noted they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). Although the bank statements reflected the four quarterly deposits, the required report had not been filed for 2008
4. We scanned other recorded 2008 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. There were no receipts deposited beyond the four quarterly payments.

Cash Reconciliation

1. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2008. The balances agreed and there were no reconciling items.

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 2008. The required report had not been filed for 2008; see item #2 under Cash Receipts.

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 2008, 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 Shelby 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 23, 2009



Mary Taylor, CPA
Auditor of State

DEMOCRATIC PARTY

SHELBY 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 31, 2009