



Dave Yost • Auditor of State





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

Secretary of State of Ohio  
Democratic Executive Committee  
Highland County  
2835 Anderson Rd  
Lynchburg, Ohio 45142

We have performed the procedures enumerated below, to which the Democratic Executive Committee, Highland County, Ohio (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, 2010. 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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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. Ohio Rev. Code, Section 3517.1012, requires the party to file a Statement of Political Party Restricted Fund Deposits (Deposit Form 31-CC) with the Ohio Secretary of State for 2010. Management informed us they did not file or complete Deposit Form 31-CC. We recommend the Committee file Deposit Form 31-CC in accordance with Ohio Rev. Code Section 3517.1012.
3. We scanned the Committee's 2010 bank statements and noted they reflected one quarterly payment received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A).
4. We scanned other recorded 2010 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 scanned the Committee's bank statements for 2010 and noted no reconciling items at December 31, 2010 due to no account activity after August 23, 2010.

### Cash Disbursements

1. We scanned the accounting records and bank statements noting that only one disbursement of \$14.00 in the form of an automatic debit was made on March 30, 2010. We viewed supporting documentation for this transaction and found no evidence that this restricted fund disbursements represented contributions or campaign-related disbursements. We also found no instances where the purpose described on the invoice violated the restrictions of Ohio Rev. Code, Section 3517.18.

Corporate Centre of Blue Ash, 11117 Kenwood Road, Blue Ash, Ohio 45242  
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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 2010, 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 black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

March 23, 2011



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**HIGHLAND DEMOCRATIC PARTY**

**HIGHLAND 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  
APRIL 12, 2011**