



Dave Yost • Auditor of State

**DEMOCRATIC POLITICAL PARTY
UNION COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Union County
508 Rosehill Drive
Marysville, Ohio 43040

We have performed the procedures enumerated below, to which the Democratic Executive Committee, Union 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, 2011. 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 there were no such gifts.
2. We inquired of the Committee whether they were required to complete a *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.1012(B) requires (Deposit Form 31-CC), filed for 2011. Management informed us there was no *Statement of Political Party Restricted Fund Deposits* due to close out of restricted account in 2009.
3. We inquired of the Committee whether they reopened a restricted fund bank account in 2011. Management informed us they closed the bank account in April 2009 and have not subsequently reopened a bank account for restricted funds as they have not received any restricted funds. We inspected the last bank statement available, April 2009, and it showed a balance of \$0 (zero).

Cash Disbursements

1. We inquired of the Committee whether they were required to complete a *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.18 and 3517.1012 requires (Disbursement Form 31-M), filed for 2011. Management informed us there was no *Statement of Political Party Restricted Fund Disbursements* due to close out of restricted account in 2009.

We were not engaged to, and did not examine any *Statement of Political Party Restricted Fund Deposits* and *Political Party Restricted Fund Disbursements*, due to the fact the Democratic Executive Committee did not file any for 2011, 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 "D" and "Y".

Dave Yost
Auditor of State

March 6, 2012



Dave Yost • Auditor of State

UNION DEMOCRATIC PARTY

UNION 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 17, 2012**