



**Mary Taylor, CPA**  
Auditor of State



**DEMOCRATIC PARTY  
OTTAWA COUNTY**

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# Mary Taylor, CPA

## Auditor of State

Secretary of State of Ohio  
Democratic Executive Committee  
6442 N. Opfer-Lenz Road  
Curtice, Ohio 43412-9609

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. Management informed us they received no such gifts.
2. Ohio Rev. Code Section 3517.17 requires the annual filing of a *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC), No form was filed. We have instructed the Treasurer to prepare and file this form in the future.
3. We scanned the Committee's 2008 bank statements and noted they reflected only one of the four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). We have made the Treasurer aware of this issue and advised him to contact the State Tax Commissioner to have the payments reissued.
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.

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### Cash Reconciliation

No reconciliations were prepared between the bank statement and a check register. We have instructed the Treasurer to prepare a cash reconciliation in the future.

### Cash Disbursements

1. Ohio Rev. Code Section 3517.17 requires the annual filing of a *Statement of Political Party Restricted Fund Disbursements* (Disbursement Form 31-M) for disbursements made during the year. No form was filed. Disbursements were noted during a review of the bank statements for bank charges. We have instructed the Treasurer to prepare and file this form in the future.
2. Per Ohio Rev. Code 3517.13(X)(1), we 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 scanned each 2008 restricted fund disbursements for evidence that they 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.
4. We compared the purpose of each disbursement 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 *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 Democratic Executive Committee and is not intended to be and should not be used by anyone else.



**Mary Taylor, CPA**  
Auditor of State

April 16, 2009



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Auditor of State

**DEMOCRATIC PARTY**

**OTTAWA 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  
MAY 7, 2009**