

CITY OF ANNAPOLIS
ANALYSIS OF CAMPAIGN FUND REPORTS
OCTOBER 6, 2009

TOAL, GRIFFITH, AYERS & KULLMAN, LLC
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Analysis of Campaign Fund Reports

To the City of Annapolis:

We have performed the procedures enumerated below, which were agreed to by the City of Annapolis, solely to assist you in evaluating the compliance with city law of the Campaign Finance Reports filed by candidates for the election report cycle ending October 6, 2009. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. 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.

The agreed-upon procedures are as follows:

1. The period of the report is in accordance with City regulations.
2. The report was filed timely.
3. The beginning balance agrees to the ending balance of the previously filed report.
4. The Report is mathematically correct.
5. The amounts in the Summary of Receipts and Disbursements agree to:
 - Schedule 1
 - Schedule 2
 - Schedule 3
 - Schedule 4
 - Schedule 5
6. Report is signed by all appropriate persons.
7. The detail of Schedule 1 lists all contributors and required information (name, address and coding of receipt).
8. The individual amounts in Schedule 1 do not exceed City regulations.
9. The dates of the receipts are within the reporting period.
10. Loans and transfers activity is properly completed in accordance with City regulations.
11. Loans and transfers are within the reporting period.
12. The detail of Schedule 3 lists all disbursements.
13. Schedule 3 includes all required information (name, address and coding of disbursement) for disbursements in accordance with City regulations.
14. The dates of the disbursements are within the reporting period.
15. The amounts on Schedule 4 are completely detailed in accordance with City regulations.
16. The outstanding obligations at period end reconcile with the period's activity.
17. Schedule 5 details all in-kind contributions and includes all required information in accordance with City regulations.
18. The date of the in-kind contributions is within the reporting period.

FINDINGS

The following findings, detailed by Candidate, were noted based upon the procedures enumerated above:

Cohen for Mayor

There are no exceptions to the report.

Friends of Laurie Sears Deppa

Item #9 The dates of the Receipts do not include the year the contribution was made, therefore it is undeterminable as to whether or not the dates of the Receipts are within the reporting period.

Friends of Trudy McFall

There are no exceptions to the report.

David H. Cordle, Sr.

Item #7 Schedule 1 does not include contributor address for Line 26. Schedule 1 does not include a code for Line 88.

Item #13 Schedule 3 does not include addresses for Lines 25 and 26.

Gilbert Renaut

Item #4 The Summary of Receipts and Disbursements is mathematically incorrect.

Item #5 The proceeds from Schedule 2 were incorrect, which was brought forward to the Summary of Receipts and Disbursements causing the ending cash balance and total outstanding obligations from Schedule 4 to be incorrect. The Disbursements in Column 4 of Schedule 3 were incorrect, which was also brought forward to the Summary of Receipts and Disbursements causing the total disbursements from Schedule 3, ending cash balance and total outstanding obligations from Schedule 4 to be incorrect.

Item #13 Schedule 3 does not include an address for Line 2.

Friends of Michael Scott Bowling

There are no exceptions to the report.

Classie G. Hoyle

There are no exceptions to the report.

Ross Arnett III

There are no exceptions to the report.

Sheila M. Finlayson

There are no exceptions to the report.

Friends of Richard Israel

Item #7 Schedule 1 does not include contributor address for Line 1.

Friends of Fred Paone

There are no exceptions to the report.

Ian Pfeiffer/Pfeiffer for Annapolis

There are no exceptions to the report.

Friends of Mat Silverman

Item #9 The dates of the Receipts on Lines 3, 4, 5 and 6 do not include the year the contribution was made, therefore it is undeterminable as to whether or not the dates of the Receipts are within the reporting period although it appears they are made within the reporting period.

Item #14 The dates of the Disbursements do not include the year the Disbursement were made, therefore it is undeterminable as to whether or not the dates of the Disbursements are within the reporting period although it appears they are made within the reporting period.

Friends of Greg Stiverson

There are no exceptions to the report.

Friends of Rock Toews

Item #4 The Summary of Receipts and Disbursements is mathematically incorrect.

Item #5 The Receipts from Schedule 1 are incorrect, which was brought forward to the Summary of Receipts and Disbursements causing the ending cash balance to be incorrect.

Friends of Jennifer Monteith

There are no exceptions to the report.

Fox for Real Change, Chris Fox

Item #3 The beginning balance does not agree to the ending balance of the previously filed report.

Item #4 The Summary of Receipts and Disbursements is mathematically incorrect.

Item #5 The Receipts from Schedule 1 are incorrect, which was brought forward to the Summary of Receipts and Disbursements causing the ending cash balance to be incorrect.

Annapolis Republican Central Committee

Item #9 The dates of the Receipts do not include the year the contribution was made, therefore it is undeterminable as to whether or not the dates of the Receipts are within the reporting period although it appears they are made within the reporting period.

Item #14 The dates of the Disbursements do not include the year the Disbursement were made, therefore it is undeterminable as to whether or not the dates of the Disbursements are within the reporting period although it appears they are made within the reporting period.

Friends of Mike Pantelides

There are no exceptions to the report.

Friends of Brandon Wright

There are no exceptions to the report.

Friends of Ellen Moyer

Item #4 The Summary of Receipts and Disbursements is mathematically correct, but the ending cash balance should have been stated on Line 7 as opposed to Line 9.

Annapolis Democratic Central Committee

Item #7 Schedule 1 does not include coding for Lines 8 or 16.

Item #14 Schedule 3 does not include coding for 4 or 5.

James M. Conley

Item #2 The report was not filed timely. It was due October 6, 2009 and was received October 9, 2009.

Item #7 Schedule 1 does not include coding for any Contributions and Receipts.

Friends of Kenny Kirby

Item #2 The report was not filed timely. It was due October 6, 2009 and was received October 9, 2009.

Item #7 Schedule 1 does not include coding for any Contributions and Receipts.

Friends of Zina Pierre

Item #2 The report was not filed timely. It was due October 6, 2009 and was received October 9, 2009.

Item #14 Schedule 3 does not include Disbursement address for Line 14.

Annapolitans for a Better Community

Item #2 The report was not filed timely. It was due October 6, 2009 and was received October 13, 2009.

From our examination of the Campaign Fund Reports, we did not note any other matters of noncompliance with city law or matters we believe warrant further investigation or require additional documentation from candidates.

We were not engaged to, and did not, conduct an audit or review the objectives of which would be the expression of an opinion or limited assurance on the Campaign Fund Reports compliance with City regulations. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City of Annapolis and is not intended to be and should not be used by anyone other than these specified parties.

Toal, Griffith, Ayers & Kellman, LLC
Toal, Griffith & Ayers, LLC

October 26, 2009