CITY OF ANNAPOLIS

ANALYSIS OF CAMPAIGN FUND REPORTS

JULY 1, 2008

TOAL, GRIFFITH & AYERS, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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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 July 1, 2008. 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:

Samuel E. Shropshire

Item #2 The report was not filed timely. It was due July 1, 2008 and was received subsequent to that date.

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, LLC

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December 22, 2008