

CITY OF ANNAPOLIS  
ANALYSIS OF CAMPAIGN FUND REPORTS  
JULY 1, 2018

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, 2018. 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:

### **Annapolis Republican Central Committee**

There were no exceptions to the report.

### **Eleanor M. Tierney**

There were no exceptions to the report.

### **Friends of John Bumper Moyer**

Item #13: Lines 8 and 10 on the Schedule 3 detail are not complete addresses.

### **Friends of David Frankel**

Item #7: Line 1 on the Schedule 1 detail is missing the code for description of the receipt.

### **Friends of Fred Paone**

There were no exceptions to the report.

### **Friends of Gavin Buckley**

Item #1: The transaction period is recorded as November 8, 2018 to July 1, 2018. However, it is likely that the year reported as November 8, 2018 was a typo as the transactions within the report are for the period November 8, 2017 to July 1, 2018.

Item #3: The beginning balance is \$34,556.48. The ending balance of the previously filed report is \$34,557.29 reporting a discrepancy of \$0.81.

Item #9: Line 3, 4, and 38 of the Schedule 1 detail records dates outside the reporting period of November 8, 2017 to July 1, 2018. However, it is likely that the year was a typo as the transactions within the report are for the period November 8, 2017 to July 1, 2018.

Item #12: The check numbers given on the Schedule 3 detail are non-sequential numbers. Also, check number 1174 is included on three lines on Schedule 3 to three different payees. Since the checks in general are not in sequential order it is not possible to determine if this is likely a typo or an error.

Item #14: Line 65 of the Schedule 3 detail records a date outside of the reporting period of November 8, 2017 to July 1, 2018. However, given the sequence of the dates from the Schedule 3 detail, it is determined that the year was recorded erroneously, and the date is in the reporting period.

**Friends of Julie Mussog**

Item #4: The report is mathematically correct. However, the total cash available was omitted on line 4.

**Friends of Mike Pantelides**

There were no exceptions to the report.

**Kurt Riegel**

Item #4: The report is mathematically correct. However, the total cash available on line 4 should be \$4,418.54 not \$4,418.53.

Item #5: Line 3 on the Summary of Receipts and Disbursements records a total of \$0.09. This does not agree to Schedule 2 because the \$0.09 was reported on Schedule 1.

Item #12: Check numbers are not included in the lists of disbursements on Schedule 3

Item #13: Addresses are not included in the detail on the Schedule 3.

**Marc Rodriguez for Annapolis**

Item #2: The report was due on July 1, 2018. The report was received on July 6, 2018.

Item #3: The beginning balance is \$3,941.83. The ending balance of the previously filed report is \$4,524.90 reporting a discrepancy of \$583.07.

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Item #13: The detail on Schedules 3 does not include the coding of disbursements.

**Rhonda Pindell Charles**

There were no exceptions to the report.

**Robert Savidge**

Item #13: The detail on Schedule 3 does not include the addresses.

**Ross Arnett III**

There were no exceptions to the report.

**Shaneka Henson**

There were no exceptions to the report.

**Sheila M. Finlayson**

Item #4:           The cash balance at the end of the transaction period should be \$1,353.60 and not \$1,352.60.

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.

Alta CPA Group, LLC

July 1, 2018