

CITY OF ANNAPOLIS
ANALYSIS OF CAMPAIGN FUND REPORTS
SEPTEMBER 8, 2013

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 September 8, 2013. 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:

Committee to Elect John Gianetti

Item #2 The report was filed late on September 11, 2013. The report was due on September 10, 2013.

Pfeiffer for Annapolis

Item #5 The amount recorded in the Summary of Receipts and Disbursements does not agree to the calculated amount from Schedule 3, page 4. The recorded amount is \$253.49, and the correct calculated amount is ten cents lower than the recorded amount of \$253.39.

Item #7 Schedule 1, page 2, does not include the coding of receipt for lines 1 through 4.

Item #13 Schedule 3, page 4, does not include the coding of receipt for line 3.

Robert O'Shea, Friends of Bob O'Shea

Item #9 Schedule 1, page 2, the date recorded in line 1, August 1, 2013, is not within the reporting period. The correct reporting period is August 19, 2013 to September 8, 2013.

Item #11 Schedule 2, page 4, the date recorded in line 1, August 15, 2013, is not within the reporting period. The correct reporting period is August 19, 2013 to September 8, 2013.

James Clenny for City Council

There were no exceptions to report.

Ross Arnett III

There were no exceptions to report.

Annapolitans for a Better Community

There were no exceptions to report.

Annapolis Republican Central Committee

There were no exceptions to report.

Friends of Rock Toews

Item #1 The period of the report is not in accordance with City regulations. The reporting period on the Summary of Receipts and Disbursements is August 21, 2013 to September 10, 2013. The correct period is August 19, 2013 to September 8, 2013.

Item #6 The report is not signed by all appropriate persons. The report has only been signed by the candidate.

Bevin Buchheister

Item #18 Schedule 5, page 26, the date on line 1, August 16, 2013, is not within the reporting period. The correct reporting period is August 19, 2013 to September 8, 2013.

Furth for Alderman

There were no exceptions to report.

Friends of Mike Pantelides

There were no exceptions to report.

Kurt Riegel for Alderman

Item #1 The period of the report is not in accordance with City regulations. The correct reporting period is August 19, 2013 to September 8, 2013. This report has recorded a reporting period of August 19, 2013 to September 10, 2013.

Item #9 Schedule 1, page 2, the date recorded for line 1 of August 18, 2013 is not within the reporting period. The correct reporting period is August 19, 2013 to September 8, 2013.

Gregory Thomas McCarthy

Item #5 Schedule 5 is missing from the report. Therefore, we are unable to determine whether the information in Schedule 5 is in accordance with City regulations or within the correct reporting period.

Friends of Jared Littmann

Item #1 The period of the report is not in accordance with City regulations. The correct reporting period is August 19, 2013 to September 8, 2013. The report has recorded a reporting period of August 19, 2013 to September 10, 2013.

Item #2 The report has not been stamped with the date of filing. Therefore, we are unable to determine whether the report was filed timely on September 10, 2013.

Sheila M. Finlayson

Item #1 The period of the report is not in accordance with City regulations. The correct reporting period is August 19, 2013 to September 8, 2013. The report has recorded a reporting period of August 18, 2013 to September 8, 2013.

Item #2 The report has not been stamped with the date of filing. Therefore, we are unable to determine whether the report was timely filed on September 10, 2013.

Friends of Steve Conn

Item #2 The report has not been stamped with the date of filing. Therefore, we are unable to determine whether the report was timely filed on September 10, 2013.

Cohen for Mayor

Item #7 Schedule 1 does not include the coding of receipts for pages 2 through 5.

Friends of Joe Budge

Item #7 Schedule 1, page 2, does not include the coding of receipts.

Friends of Fred Paone

There were no exceptions to report.

Rhonda Pindell Charles

Item #9 The dates listed on Schedule 1 on pages 7 through 13 are not within the reporting period. The date listed is September 12, 2013, and the correct reporting period is August 19, 2013 to September 8, 2013.

Item #14 Schedule 3, page 15, the date reported for line 1, August 9, 2013, is not within the correct reporting period. The correct reporting period is within August 19, 2013 to September 8, 2013.

Annapolis Democratic Central Committee

There were no exceptions to report.

Friends of Kenneth A. Kirby

There were no exceptions to report.

Timothy Mennuti

Item #1 The period of the report is not in accordance with City regulations. The period of the report is August 18, 2013 to September 10, 2013. The correct reporting period is August 19, 2013 to September 8, 2013.

Item #2 The report was filed late on September 16, 2013. The report was due on September 10, 2013.

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.

A handwritten signature in black ink, appearing to read "Toal, Griffith & Ayers, LLC". The signature is written in a cursive, flowing style.

Toal, Griffith, & Ayers, LLC
September 24, 2013