

CITY OF ANNAPOLIS
ANALYSIS OF CAMPAIGN FUND REPORTS
AUGUST 22, 2017



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 August 22, 2017. 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:

Rhonda Pindell Charles

There were no exceptions to the report.

Friends of Fred Paone

There were no exceptions to the report

Joe Budge

There were no exceptions to the report.

Pfeiffer for Annapolis

There were no exceptions to the report.

Annapolis Republican Central Committee

There were no exceptions to the report.

Shaneka Henson

There were no exceptions to the report.

Friends of Alexis Viegas

Item #17 Schedule 5 does not contain the addresses for all contributors listed.

Toni Strong Pratt for Alderwoman

There were no exceptions to the report.

Sheila M. Finlayson

There were no exceptions to the report.

Kurt Riegl

Item #13 Schedule 3 is missing a disbursement method for the Annapolis Rotary Club, on page 11.

Eleanor M. Tierney

There were no exceptions to the report.

Friends of Larry Claussen

There were no exceptions to the report.

Nevin Young for Mayor

Item #2 The report was filed late on August 27, 2017. The report was due on August 22, 2017.

Friends of Rock Toews

There were no exceptions to the report.

Baltimore Gas and Electric Political Action Committee

There were no exceptions to the report.

Washington Gas Light Company PAC

There were no exceptions to the report.

Friends of Kenneth A. Kirby

There were no exceptions to the report.

Friends of John Bumper Moyer

There were no exceptions to the report.

R Arnett

There were no exceptions to the report.

Friends of Julie Mussog

There were no exceptions to the report.

R Savidge

Item #4 The total listed on Schedule 5 is \$1,247.74. The total for Schedule 5 is listed in line 9 of the Summary of Receipts and Disbursements as \$1,262.79. The report is mathematically correct otherwise.

David J. Frankel

Item #13 Disbursements in Schedule 3 are missing a selected payment methodology on pages 11, 16 and 20.

Dajuan Gay

Item #4 Line 4, Total Cash Available, of the Summary of Receipts and Disbursements (line 4) should be \$180.00. The total receipts from Schedule 1 are \$180.00. The report is mathematically correct otherwise.

Marc Rodriguez for Annapolis

There were no exceptions to the report.

J Appel

Item #10 The total listed on the detailed Schedule 2, is \$2,000. The total of the individual transactions totals \$3,001. Which is the amount listed in line 3 of the Summary of Receipts and Cash Disbursements.

J Astle

There were no exceptions to the report.

Friends of Gavin Buckley

Item #5 The sum of the subtotals listed in Schedule 1 is \$72,750.02. The total of Schedule 1, listed on the Summary of Receipts and Disbursements, is \$72,425.02.

Friends of Mike Pantelides

Item #4 Line 5 on the Summary of Receipts and Disbursements does not have a total listed for the Disbursements from Schedule 3. The total, \$113,265.68, for Schedule 3 is correctly listed in line 6 of the Summary of Receipts and Disbursements. Line 5 should be populated with the total from Schedule 3. Otherwise the Summary of Receipts and Disbursements is mathematically correct.

Friends of Michael Fox

Item #1 The period of the report is not in accordance with City regulations. The period of reporting that has been reported is July 1, 2016 to August 28, 2017. The correct reporting period end date is August 20, 2017.

Item #2 The report was filed late on August 29, 2017. The report was due on August 22, 2017.

Item #13 Schedule 3 is missing names, addresses and codes of disbursements.

Item #14 Schedule 3 includes a disbursement from August 29, 2017. The reporting period ended on August 20, 2017. This disbursement is not within the reporting period.

Annapolis Democratic Central Committee

Item #2 The report was filed late on September 14, 2017. The report was due on August 22, 2017.

Item #13 The subtotal for Schedule 3 is \$0. The subtotal should be \$750. The total of Schedule 3 is correctly represented on the Summary of Receipts and Disbursements.

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

August 22, 2017