

CITY OF ANNAPOLIS  
ANALYSIS OF CAMPAIGN FUND REPORTS  
SEPTEMBER 12, 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 September 10, 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:

### **Friends of Alexis Viegas**

Item #2           The report was filed late on September 14, 2017. The report was due on September 12, 2017.

### **Annapolis Democratic Central Committee**

Item #2           The report was filed late on September 14, 2017. The report was due on September 12, 2017.

Item #13          The subtotal for Schedule 3 is \$0. The subtotal should be \$1,430. The total of Schedule 3 is correctly represented on the Summary of Receipts and Disbursements, as \$1,430.

### **Annapolis Republican Central Committee**

There were no exceptions to the report.

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

Item #2           The report was filed late on September 18, 2017. The report was due on September 12, 2017.

### **Friends of David Frankel**

There were no exceptions to the report.

### **Eleanor M. Tierney**

There were no exceptions to the report.

### **Friends of Fred Paone**

There were no exceptions to the report.

### **Pfeiffer for Annapolis**

Item #2           The report was filed late on September 13, 2017. The report was due on September 12, 2017.

### **James Appel**

There were no exceptions to the report.

### **John Astle for Mayor**

There were no exceptions to the report.

**Joe Budge**

There were no exceptions to the report.

**Friends of Julie Mussog**

There were no exceptions to the report.

**Friends of Kenneth A. Kirby**

There were no exceptions to the report.

**Kurt Riegel**

There were no exceptions to the report.

**Friends of Larry Claussen**

There were no exceptions to the report.

**Friends of Michael Fox**

There were no exceptions to the report.

**Marc Rodriguez for Annapolis**

Item #3           The previously filed report had an ending balance of \$4,205.16. The beginning balance of the reporting period ending September 10, 2017 was \$4,175.15. This does not agree to the previous ending balance.

Item #4           The cash balance reported in line 7 of the Summary of Receipts and Disbursements is \$6,565.10. The cash balance should be listed as \$6,564.69. The report is mathematically incorrect by \$.41.

Item #17          There is no address listed for the contributor on Schedule 5.

**Nevin Young for Mayor**

Item #2           The report was filed late on September 14, 2017. The report was due on September 12, 2017.

Item #17          There is no address listed for the contributor on Schedule 5.

**Ross Arnett III**

Item #9           The receipt dated August 10, 2017 is outside the reporting period. This receipt was not reported on the period ending August 20, 2017 report.

Item #9           The receipt dated August 10, 2017 is outside the reporting period. This receipt was not reported on the period ending August 20, 2017 report.

Item #9           The receipt dated July 29, 2017 is outside the reporting period. This receipt was not reported on the period ending August 20, 2017 report.

**Ross Arnett III (Continued)**

Item #17        There is no address listed for the contributor in Schedule 5.

**Rhonda Pindell Charles**

Item #14        The disbursement dated August 19, 2017 is outside the reporting period.

**Rob Savidge**

Item #4        Line 5, Disbursements from Schedule 3, on the Summary of Receipts and Disbursements should have a total listed for \$4,561.14. The total from Schedule 3 is correctly listed in line 6. The report is mathematically correct otherwise.

Item #9        The receipt dated August 20, 2017 is outside the reporting period. This receipt was not reported on the period ending August 20, 2017 report.

Item #9        The receipt dated August 20, 2017 is outside the reporting period. This receipt was not reported on the period ending August 20, 2017 report.

Item #13        There are no addresses listed for the payee names in Schedule 3.

Item #15        There is no address listed for the outstanding obligation in Schedule 4.

**Friends of Rock Toews**

There were no exceptions to the report.

**Sheila M. Finlayson**

There were no exceptions to the report.

**Shaneka Henson**

There were no exceptions to the report.

**Toni Strong Pratt for Alderwoman**

Item #1        The period of the report is not in accordance with City regulations. The period of reporting that has been recorded is July 30, 2017 to September 12, 2017. The correct reporting period is August 21, 2017 to September 10, 2017.

Item #2        The report was filed late on September 15, 2017. The report was due on September 12, 2017.

Item #13        There are no dates listed for the second page of Schedule 3.

Item #14        The disbursements on the first page of Schedule 3 are outside of the Cities' reporting period August 21, 2017 to September 21, 2017. There are no dates listed for the second page of Schedule 3.

**Washington Gas Light Company PAC**

There were no exceptions to the report.

**Friends of Mike Pantelides**

Item #4           Line 5 on the Summary of Receipts and Disbursements should have a total listed for \$29,962.67. The total is listed for \$29,962.65. The total, \$29,926.67, for Schedule 3 is correctly listed in line 6 of the Summary of Receipts and Disbursements. Otherwise the report is mathematically correct.

Item #9           The receipt dated August 15, 2017 is outside the reporting period. This receipt was not reported on the period ending August 20, 2017 report.

**Friends of Gavin Buckley**

There were no exceptions to the report.

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

September 12, 2017