

CITY OF ANNAPOLIS
ANALYSIS OF CAMPAIGN FUND REPORTS
NOVEMBER 7, 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 November 7, 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:

Annapolis Republican Central Committee

There were no exceptions to the report.

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.

Friends of Gavin Buckley

Item #2: The report is mathematically correct as written. However, the proceeds from Schedule 2 should be represented in line 3, not in line 5 on the Summary of Receipts and Disbursements. This would make the cash balance \$42,487.29 not \$34,557.29, the total disbursements \$33,866.48 not \$37,831.48, and the total cash available \$76,353.77 not \$72,388.77.

Item #5: The total from Schedule 2 should be listed in line 3 on the Summary of Receipts and Disbursements.

Item #9: The receipts dated October 25, 2017, through October 29, 2017, on pages 1 through 8 are outside of the reporting period. The reporting period is October 30, 2017, to November 7, 2017.

John Astle for Mayor

There were no exceptions to the report.

Friends of John Bumper Moyer

Item #5: There is no Schedule 4 detail included in the report to support the total outstanding obligations of \$393.62 listed on the Summary of Receipts and Disbursements page.

Item #15: There is no Schedule 4 detail included in the report.

Item #16: There is no Schedule 4 detail included in the report.

Friends of Julie Mussog

There were no exceptions to the report.

Friends of Kenneth A. Kirby

Item #4: The total cash balance in line 7 on the Summary of Receipts and Disbursements page should be \$13.08 not \$13.09.

Kurt Riegel

There were no exceptions to the report.

Fiends of Larry Claussen

Item #14: The disbursement dated November 8, 2017, is outside of the reporting period. The reporting period is October 30, 2017, to November 7, 2017.

Marc Rodriguez for Annapolis

Item #4: The cash balance seen in line 7 on the Summary of Receipts and Disbursements page should be \$3,941.83 not \$4,524.90.

Item #13: There are no addresses listed for the payees on the Schedule 3 detail.

Friends of Mike Pantelides

There were no exceptions to the report.

Nevin Young for Mayor

Item #2: The report was due on December 1, 2017. The report was received on December 4, 2017.

Item #3: The beginning balance of \$38.31 does not agree to the ending balance from the reporting period ending October 8, 2017, of \$38.31.

Item #5: Line 5 on the Summary of Receipts and Disbursements page should have a total of \$14. This is correctly listed in line 6, Total Disbursements.

Preserve Annapolis Now

Item #8: The receipt from Friends of Nic Kipke for \$4,000 is above the Cities' allowable limit.

Rob Savidge

Item #5: There is no Schedule 1 detail included to support the Schedule 1 total listed on the Summary of Receipts and Disbursements page.

Item #5: The total listed on the Summary of Receipts and Disbursements page for the In-Kind Contributions is \$0. The Schedule 5 detail included has a total of \$388.01.

Item #7: There is no Schedule 1 detail included in the report.

Item #8: There is no Schedule 1 detail included in the report.

Item #9: There is no Schedule 1 detail included in the report.

Ross Arnett III

There were no exceptions to the report.

Shaneka Henson

There were no exceptions to the report.

Sheila M. Finlayson

There were no exceptions to the report.

Washington Gas Light Company PAC

There were no exceptions to the report.

Democratic State Central Committee of Maryland

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

December 1, 2017