

CITY OF ANNAPOLIS
ANALYSIS OF CAMPAIGN FUND REPORTS
OCTOBER 31, 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 October 29, 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 Democratic Central Committee

There were no exceptions to the report.

Annapolis Republican Central Committee

There were no exceptions to the report.

Friends of David Frankel

There were no exceptions to the report.

Friends of Dajuan Gay

Item #3: The beginning balance of \$0 does not agree to the previous ending balance of the reporting period ending August 20, 2017 of \$22.

Item #5: The amount of Schedule 4 is listed as \$119.58 on the Summary of Receipts and Disbursements page, there is no Schedule 4 included in the report.

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

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

Friends of Fred Paone

There were no exceptions to the report.

James Appel

Item #5: The amount of Schedule 2 listed on the Summary of Receipts and Disbursements page is \$1150, there is no Schedule 2 included in the report.

Item #10: There is no Schedule 2 included in the report.

Item #11: There is no Schedule 2 included in the report.

John Astle for Mayor

Item #8: The receipt from 10/16/2017 is above the Cities' allowable limits.

Friends of John Bumper Moyer

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.

Fiends of Larry Claussen

There were no exceptions to the report.

Marc Rodriguez for Annapolis

Item #3: The beginning balance of \$6,882.10 does not agree to the ending balance from reporting period ending September 10, 2017, of \$6,565.10

Maryland League of Conservation Voters – Anne Arundel

There were no exceptions to the report.

Preserve Annapolis Now

There were no exceptions to the report.

Ross Arnett III

There were no exceptions to the report.

Rhonda Pindell Charles

There were no exceptions to the report.

Rob Savidge

Item #3: The beginning balance of \$2,512.42 does not agree to the ending balance from the reporting period ending September 10, 2017, of \$4,092.45.

Item #13: The Schedule 3 detail is missing some addresses of payees.

Sheila M. Finlayson

Item #3: The beginning balance of \$5,795.39 does not agree to the ending balance from the reporting period ending September 10, 2017, of \$2,291.22.

Item #4: The total for Line 7 Cash Balance on the Summary of Receipts and Disbursements should be listed \$4,339.57 not \$0. The correct value for line 7 Cash Balance is seen in Line 8, Total Outstanding Obligations. Otherwise the report is mathematically correct.

Item #5: The total listed for Schedule 4 on the Summary of Receipts and Disbursements page is \$4,339.57. The total for Schedule 4 should be listed as \$0. This is a result of the Cash Balance being represented on the incorrect line item. (See Item #4 above.)

Shaneka Henson

- Item #2: The report was filed late on November 1, 2017. The report was due on October 31, 2017.
- Item #3: The beginning balance of \$1,147.73 does not agree to the ending balance of reporting period ending September 10, 2017 of \$1,001.03.

Toni Strong Pratt for Alderwoman

There were no exceptions to the report.

Eleanor M. Tierney

There were no exceptions to the report.

Friends of Gavin Buckley

- Item #3: The beginning balance of \$22,262.85 does not agree to the ending balance of reporting period ending September 10, 2017 of \$13,371.49
- Item #5: The total of Schedule 3 is listed on the Summary of Receipts and Disbursements page as \$28,621.19. However, the sum of all the subtotals listed on Schedule 3 detail pages is \$28,745.54.

Friends of Mike Pantelides

- Item #3: The beginning balance of \$103,686.54 does not agree to the ending balance of the reporting period September 10, 2017 of \$100,071.44.
- Item #5: The total of Schedule 1 is listed on the Summary of Receipts and Disbursements page as \$58,860. However, the sum of the subtotals listed on the Schedule 1 detail pages is \$57,910.

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

October 31, 2017