

CITY OF ANNAPOLIS
ANALYSIS OF CAMPAIGN FUND REPORTS
OCTOBER 10, 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 8, 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 #13 Schedule 3 is missing addresses for some payees.

Annapolis Republican Central Committee

There were no exceptions to the report.

Baltimore Washington Construction and Public Employees Laborers PAC

There were no exceptions to the report.

Friends of David Frankel

There were no exceptions to the report.

Friends of Fred Paone

There were no exceptions to the report.

Pfeiffer for Annapolis

There were no exceptions to the report.

James Appel

There were no exceptions to the report.

John Astle for Mayor

There were no exceptions to the report.

Friends of Joe Budge

Item #4 The Summary of Receipts and Disbursements is not mathematically correct. The total disbursements in line 6 should be \$8,135.69, per the sum of the subtotals listed in line 5. However, the line 5 subtotals are incorrectly listed from Schedule 3, and should be listed as \$7,616.02 and \$523.67. These totals are correctly listed on Schedule 3, but not on the Summary of Receipts and Disbursements page. The correct sum of disbursements from Schedule 3 is listed in line 6 on the Summary of Receipts and Disbursements.

Item #5 The disbursements from Schedule 3 should be listed as \$7,616.02 and \$523.67. These totals are correctly listed on Schedule 3, but not on the Summary of Receipts and Disbursements page. The correct sum of disbursements from Schedule 3 is listed in line 6 on the Summary of Receipts and Disbursements.

Friends of Julie Mussog

Item #13 Partial addresses are listed for some payees in Schedule 3.

Item #17 Partial addresses are listed for contributors in Schedule 5.

Kurt Riegel

There were no exceptions to the report.

Friends of Larry Claussen

Item #4 The Summary of Receipts and Disbursements is mathematically incorrect. The cash balance in line 7 is incorrectly listed as \$3,635.34. The cash balance should be listed as \$3,636.34.

Friends of John Bumper Moyer

Item #2 The report was filed late on October 12, 2017. The report was due on October 10, 2017.

Item #13 Schedule 3 is missing addresses for some payees.

Nevin Young for Mayer

Item #2 The report was filed late on October 12, 2017. The report was due on October 10, 2017.

Ross Arnett III

There were no exceptions to the report.

Rhonda Pindell Charles

Item #14 The disbursement dated August 29, 2017 is outside the reporting period.

Washington Gas Light Company PAC

There were no exceptions to the report.

Eleanor M. Tierney

Item #14 The disbursement dated September 8, 2017 is outside the reporting period.

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 10, 2017