



WAGGONER & WAGGONER, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

March 30, 2022

Marion County Democratic Executive Committee
Post Office 6476
Ocala, FL 34478-6476

REC'D APR 28 '22 PM4:46
MARION COUNTY SOE

Dear Sir or Madam:

I have performed the procedures discussed below, which were agreed to by the Marion County Democratic Executive Committee; solely to assist them in evaluating the accuracy of its monthly reports and sufficiency of its procedures during the period ended December 31, 2021. Management is responsible for the Committee's compliance with those requirements.

I looked at the checkbook, bank statements and supporting documentation to establish the following:

1. The bank account at First Federal Bank of Florida, #140003591, is reconciled on a monthly basis.
2. Expenditures are supported by invoices and/or explanations that the expenditures were for a purpose of the Committee.
3. The monthly reports showing cash receipts and cash disbursements are accurately prepared.

I found that the expenditures were supported by invoices and/or explanations that the expenditures were for a purpose of the Committee.

However, the records that I looked at do not support the above Items 1 and 3. My findings are summarized as follows:

- The bank account balance per the monthly Treasurer Report did not appear to be reconciled to the bank statement on a monthly basis.
- The monthly Treasurer Report contained addition and/or subtraction errors in several of the months.

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- The December 31, 2021 bank statement had an ending balance of \$9,491.29 which was \$281.51 lower than the ending balance per the Treasurer Report of \$9,772.80. The Treasurer Report ending balance differed from the bank statements in other months, but since a reconciliation was not available, I did not determine the cause of the difference.

I was not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of the Marion County Democratic Executive Committee and is not intended to be and should not be used by anyone other than this specified party.

If you have any questions, please feel free to call me.

Sincerely,



Cary G. Waggoner, C.P.A.