



## KENTUCKY REGISTRY OF ELECTION FINANCE

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Executive Director  
**Leslie M. Saunders**  
General Counsel

March 31, 2022

To the People of the Commonwealth of Kentucky  
Chairman and Members of the Registry of Election Finance

As Auditors for the Registry of Election Finance, we transmit our audit report of the Kenton County Democratic Executive Committee income tax check-off funds for the period beginning January 1, 2021, and ending December 31, 2021. This report contains our findings related to the committee's compliance with the provisions of Kentucky Revised Statutes Chapter 121, Campaign Finance Regulation.

Respectfully submitted,

*David Simpson*

David C. Simpson  
Audit Manager

*Jack Scott Lawless*

Jack S. Lawless, CPA  
Auditor

Enclosures

cc: Danielle Bell, Chairperson  
Mary Martini, Treasurer

**KENTON COUNTY DEMOCRATIC EXECUTIVE COMMITTEE  
INCOME TAX CHECK-OFF FUNDS  
AUDIT REPORT AND STATEMENT OF RECEIPTS AND  
EXPENDITURES  
FOR THE PERIOD JANUARY 1, 2021,  
THROUGH DECEMBER 31, 2021**

**INTRODUCTION**

The Kenton County Democratic Executive Committee (“Committee”), an executive committee of a political party as defined by KRS 121.015(3)(e), was organized to engage in activities to support candidates of the Democratic Party. Pursuant to KRS 141.071 and KRS 141.072, individual taxpayers of Kentucky may designate a portion of their state income tax liability to a political party that the Kentucky State Treasurer must forward to the Committee. The Committee’s accounting, reporting and use of the Income Tax Check-off (“ITC”) funds is governed by KRS 121.230.

As provided by KRS 121.230(5), the Kentucky Registry of Election Finance (“Registry”) performed an audit of the Committee’s receipt and use of ITC funds for the period beginning January 1, 2021, and ending December 31, 2021. This report summarizes the Registry’s audit.

During the audit period, Danielle Bell served as Committee Chairperson and Mary Martini served as Committee Treasurer.

**SCOPE**

The scope of the audit was limited to evaluating the Committee’s compliance with the provisions of KRS 121.230. Procedures performed during the audit included, but were not limited to:

- accounting for each ITC check received from the Kentucky State Treasurer;
- review of documents supporting the use of ITC funds; and
- comparing records to reports filed with the Registry.

## **SUMMARY OF FINDINGS**

The Committee has complied, in all material respects, with the provisions of KRS 121.230.

### **STATEMENT OF RECEIPTS AND EXPENDITURES**

ITC Funds Deposited	\$ 869.50
Less: ITC Funds Disbursed	<u>                    </u>
Net Increase/(Decrease) to ITC Account	<u><u>\$ 869.50</u></u>
ITC Funds Receivable from Department of Revenue as of December 31, 2021	<u><u>\$ 888.50</u></u>