



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
ATHENS COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Athens County
11 Old Coach Road
Athens, Ohio 45701

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee (the Committee), solely to assist the Committee in evaluating its compliance with Sections 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2003. Management is responsible for the Committee's compliance with those requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Committee. 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.

Cash Receipts

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Leonard Eliason, Treasurer, as of December 31, 2003. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.
4. There were no reconciling items appearing on the December 31, 2003 reconciliation.

Cash Disbursements

1. We footed the Statement of Expenditures and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We traced all disbursement transactions to the source documentation, such as invoices and canceled checks. We agreed the payees on the checks to the names on the invoices. The payees and amounts recorded in the Ohio Campaign Finance Report agreed to the payees and amounts on the canceled checks.

Cash Disbursements (Continued)

3. We compared the signature on the checks to the listed of authorized signatories the Executive Committee provided to us. We compared the endorsement to the payee listed on the checks. The signatory on all checks was an approved signatory.
4. We compared the purpose for the disbursements with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found no exceptions.

Payroll Disbursements

There were no payroll disbursements.

We were not engaged to, and did not perform, an examination the objective of which would be the expression of an opinion on compliance of the political party fund finance report which is attached to this report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

February 6, 2004

**DEMOCRATIC PARTY
ATHENS COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

Beginning Balance, January 1		\$ 121
Receipts:		
State Distribution	<u>\$ 561</u>	
Total Receipts		561
Disbursements:		
Rent/Utilities	<u>\$ 543</u>	
Total Disbursements		<u>543</u>
Ending Balance, December 31		<u><u>\$ 139</u></u>

(See Independent Accountants' Report)

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**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

ATHENS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 13, 2004**