



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC PARTY  
ROSS COUNTY**

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# Auditor of State Betty Montgomery

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee  
Ross County  
280 East Main Street  
Chillicothe, Ohio 45601

To the Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, solely to assist the Executive 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 Executive 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 Executive 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 Political Party Fund Finance Report. We found no exceptions.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Executive Committee's Political Party Public Fund Report with the cash balances reconciled by the Treasurer for the Committee as of December 31, 2003. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no exceptions.

### Cash Disbursements

1. We footed the Statement of Expenditures and compared the listing totals to the disbursement totals on the Political Party Public Funds Report. The amounts agreed.
2. We compared the signature on the transfer to the list dated December 31, 2003, of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the transfer. The signatory on the transfer was an approved signatory.
3. We compared the purpose for the three expenditures with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found no exceptions.

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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 Executive Committee and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
**Auditor of State**

March 1, 2004

**DEMOCRATIC POLITICAL PARTY  
ROSS COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2003		\$ 895
RECEIPTS:		
STATE DISTRIBUTION	534	
INTEREST	<u>10</u>	
TOTAL RECEIPTS		<u>544</u>
DISBURSEMENTS:		
OTHER	<u>755</u>	
TOTAL DISBURSEMENTS		<u>755</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$ 684</u>

(See Independent Accountant's Report)







**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**ROSS 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 8, 2004**