



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC POLITICAL PARTY  
MORROW COUNTY**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report On Applying Agreed-Upon Procedures.....	1
Exhibit I – Political Party Fund Finance Report For The Year Ended December 31, 2004 (Unaudited) .....	3

**THIS PAGE INTENTIONALLY LEFT BLANK**



## **Auditor of State Betty Montgomery**

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

Democratic Party Executive Committee  
Morrow County  
2310 County Road 206  
Marengo, Ohio 43334

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive 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, 2004. 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 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**

We compared the sum of the cash balances recorded on the Political Party Fund Finance Report with the cash balances reconciled by the Treasurer and Executive Committee as of December 31, 2004. The sums did not agree. The Political Party Fund Finance Report's January 1, 2004 beginning balance amount was adjusted by \$10.67 and the interest receipts were adjusted by \$1.82. These adjustments were posted by the Treasurer and are included in Exhibit 1.

#### **Cash Disbursements**

We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.

We compared the signature on the check to the list of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was an approved signatory.

We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code.

We found no exceptions.

35 N. Fourth St. / Second Floor / Columbus, OH 43215  
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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 30, 2005

**DEMOCRATIC POLITICAL PARTY  
MORROW COUNTY**

**EXHIBIT 1**

**POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2004		\$ 1,628
RECEIPTS:		
STATE DISTRIBUTION	172	
OTHER	<u>12</u>	
TOTAL RECEIPTS		<u>184</u>
DISBURSEMENTS:		
OTHER	<u>1,000</u>	
TOTAL DISBURSEMENTS		<u>1,000</u>
ENDING BALANCE, DECEMBER 31, 2004		<u>\$ 812</u>

(See Independent Accountants' Report)







**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**DEMOCRATIC PARTY**

**MORROW 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 14, 2005**