



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC PARTY  
MONROE COUNTY**

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## Auditor of State Betty Montgomery

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

Democratic Executive Committee  
Monroe County  
P.O. Box 299  
Woodsfield, Ohio 43793

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee, Monroe County, Ohio (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, 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 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 Manfred Keylor for the Committee as of December 31, 2004. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed the bank balance on the reconciliation with the month end bank statement. The balances agreed.

#### Cash Disbursements

1. We performed the mathematical computation of the disbursement listed in the checkbook and compared the total to the disbursements shown on the Committee's Ohio Campaign Finance Report. The amounts agreed.
2. For the disbursement transaction, we traced the payee and amount to source documentation such as the canceled check. The payee and amount recorded in the checkbook agreed to the payee and amount on the canceled check.

**Cash Disbursements (Continued)**

3. 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 the check was an approved signatory.
4. 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.

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 Ohio Campaign 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.



**Betty Montgomery**  
Auditor of State

January 25, 2005

DEMOCRATIC PARTY  
MONROE COUNTY

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)

Beginning Balance, January 1, 2004		\$ 379
Receipts:		
State Distribution	<u>\$91</u>	
Total Receipts		<u>91</u>
Disbursements:		
Rent		<u>150</u>
Total Disbursements	<u>\$150</u>	
<b>Ending Balance, December 31, 2004</b>		<b><u>\$320</u></b>

(See Independent Accountant's Report)







**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY  
MONROE 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  
MARCH 29, 2005**