



**CLARK COUNTY DEMOCRATIC PARTY  
CLARK COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2005**



**Auditor of State  
Betty Montgomery**





## Auditor of State Betty Montgomery

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

Secretary of State of Ohio  
Clark County Democratic Party  
Democratic Executive Committee  
645 L Villa Road  
Springfield, Ohio 45503

We have performed the procedures enumerated below, to which the Democratic Executive Committee agreed, solely to assist the Committee in evaluating its compliance with Ohio Rev. Code Sections 3517.1012, 3517.17, and 3517.18, for the year ended December 31, 2005. The Committee's 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

1. We inquired of the Committee whether they deposited all gifts from corporations and labor organizations into the same fund into which they deposit amounts received from the State Tax Commissioner. They informed us they did use this fund for all such gifts.
2. We footed the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) filed for 2005. We noted no computational errors.
3. We traced each donor amount from Deposit Form 31-CC to bank deposits without exception.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), with the State of Ohio and agreed them to amounts shown on Deposit Form 31-CC. We found no exceptions.

#### Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2005 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2005. The balances agreed.
3. There were no reconciling items at December 31, 2005.

### Cash Disbursements

1. We footed the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), for the year ended December 31, 2005. We noted no computational errors.
2. We compared the amounts on the checks or other disbursements reflected in the 2005 restricted fund bank statements to disbursement amounts reported on Disbursement Form 31-M for 2005. We noted no exceptions.
3. For each disbursement on Disbursement Form 31-M filed for 2005, we traced the payee and amount to payee invoices and to the payee on canceled checks. The payees and amounts recorded on Disbursement Form 31-M agreed to the payees and amounts on the canceled checks and invoices.
4. We compared the signature on 2005 checks to the list dated December 31, 2005 of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory. We could not compare the endorsement to the payee listed on the check; however we compared payments to corresponding invoices noting that corresponding credits were applied to the Party's account. This was considered as a compensating control.
5. We compared the purpose of each disbursement listed on Disbursement Form 31-M for 2005 to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code 3517.18 permits.

We found no instances where the purpose described on the invoice was inconsistent with the purposes Ohio Rev. Code 3517.18 permits.

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 *Statement of Political Party Restricted Fund Deposits* and the *Statement of Political Party Restricted Fund Disbursements*. 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 Secretary of State of Ohio and for the Democratic Executive Committee and is not intended to be and should not be used by anyone else.



**Betty Montgomery**  
Auditor of State

April 11, 2006



**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**CLARK 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  
JUNE 01, 2006**