



**Auditor of State
Betty Montgomery**

DEMOCRATIC PARTY
NOBLE COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Party Executive Committee
Noble County
16707 Terrace Avenue
Caldwell, Ohio 43724

We have performed the procedures enumerated below, to which the Democratic Party Executive Committee, Noble County, Ohio (the 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 is responsible for complying with these 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

1. We inquired of the Committee whether they deposited all gifts from corporations, labor organizations and all gifts restricted to operations into the same fund into which they deposit amounts received from the State Tax Commissioner. The Committee informed us they received no such gifts.
2. There were no receipts reported on the Statement of Contributions Received (31-A). We scanned the Committee's bank statements to confirm there were no receipts to report. We confirmed with the State of Ohio that the warrants issued to the Committee from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), were not redeemed or deposited by the Committee during 2005. There were three distributions in the amounts of \$.25, \$44.68 and \$25.78 from the State Tax Commissioner that were not deposited by the Committee. The State Treasurer voided these warrants and they were not reissued. A fourth distribution in the amount of \$2.80 was deposited by the Committee on January 31, 2006. We found no other 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 as of December 31, 2005.

Cash Disbursements

1. There were no cash disbursements reported on the Statement of Expenditures (31- B). We scanned the Committee's bank statements to confirm there were no expenditures to report.

We were not engaged to, and did not perform, an examination, the objective of which would be to express an opinion on compliance for each *Statement of Contributions Received and the Statement of Expenditures* filed for 2005. Accordingly, we do not express 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

June 21, 2006



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

NOBLE 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
JULY 06, 2006**