



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Logan County
2211 County Road 13
Bellefontaine, Ohio 43311

We have performed the procedures enumerated below, to which the Democratic Executive Committee (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 or not they received gifts from corporations or labor organizations and deposited these gifts into the same fund into which they deposit amounts received from the State Tax Commissioner. They informed us they received no such gifts.
2. We footed the Statement of Contributions Received (Deposit Form 31-A) for the year ended December 31, 2005. No noted no computational errors.

Ohio Rev. Code Section 3517.17 requires the Committee to use the *Statement of Political Party Restricted Fund Deposits* Form (Deposit Form 31-CC) to report all receipts from the Ohio Political Party Fund. The Committee should use this form to report all receipts from this source.

3. 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-A.

One check from the State Tax Commissioner, in the amount of \$2.53, was voided since the Committee did not deposit it in a timely manner. The Committee should deposit all checks in a timely manner to avoid lost revenue.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Report with the cash balances reconciled by the Committee's Treasurer for the Logan County Democratic Party Executive Committee as of December 31, 2005. The balances agreed.
2. 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.
3. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2005. The balances agreed.

Cash Disbursements

1. We did not foot the *Expenditures from Political party Fund Monies* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), for the year ended December 31, 2005. This Form was not prepared by the Committee to report an expenditure of \$5.00 for a bank service fee.

The Committee should report all expenditures on the *Statement of Political Party Restricted Fund Disbursements* (Disbursement Form 31-M, prescribed by the Secretary of State on 3/05).

2. No disbursements were reported on Disbursement Form 31-M, therefore, we did not trace the payee and amount to payee invoices and to the payee on canceled checks. We did agree the Committee's one disbursement for a bank service fee to the bank statement.
3. We did not compare the signature on the check to the authorized signatories provided by the Committee since the Committee issued no checks.
4. Since no disbursements were listed on Disbursement Form 31-M, we agreed the one expenditure for a bank service fee to the bank statement and to the purposes Ohio Rev. Code 3517.18 permits.

The one disbursement not 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 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

May 12, 2006



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

LOGAN 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**