



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC POLITICAL PARTY  
BROWN COUNTY**

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## Auditor of State Betty Montgomery

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

Democratic Executive Committee  
Brown County  
6204 Delhi-Arnheim Rd.  
Georgetown, Ohio 45121

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, Brown 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, 2002. 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 these amounts were not correct. The report reflected \$24.00 in receipts where the correct amount was \$227.00. An audit adjustment was made to the attached financial report.

#### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Ohio Campaign Finance Report with cash balances. They did not agree. We noted that monthly bank reconciliations were not performed and the Ohio Campaign Finance Report was not correctly completed. Not performing monthly bank reconciliations could result in errors going undetected. We recommend that monthly bank reconciliations be performed and that the campaign report be completed correctly.
2. We performed the cash reconciliation and recomputed the mathematical accuracy of the reconciliation. We found no errors.

#### Cash Disbursements

1. There was one cash disbursement during this audit period. We compared the signature on the check to the authorized signatory 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.
2. We compared the purpose of the disbursement with 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 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

April 2, 2003

**DEMOCRATIC POLITICAL PARTY  
BROWN COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2002	\$ 731
RECEIPTS:	
STATE DISTRIBUTION	220
INTEREST	<u>7</u>
TOTAL RECEIPTS	<u>227</u>
DISBURSEMENTS:	
RENT	600
OTHER	
TOTAL DISBURSEMENTS	<u>600</u>
ENDING BALANCE, DECEMBER 31, 2002	<u>\$ 358</u>

(See Independent Accountant's Report on Applying Agreed-Upon Procedures.)







**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**BROWN 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 17, 2003**