



**Auditor of State  
Betty Montgomery**



DEMOCRATIC PARTY  
GALLIA COUNTY

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Betty D. Montgomery**

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

Democratic Party Executive Committee  
Gallia County  
600 Shoestring Ridge Road  
Gallipolis, Ohio 45631-8729

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, Gallia 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 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 the Committee as December 31, 2002. The sums did not agree. Check #154 in the amount of \$141.19 was not included on the Committee's Ohio Campaign Finance Report. The cash balance on the attached Ohio Campaign Finance Report has been adjusted to reflect this expenditure.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. No exceptions noted.

**Cash Disbursements**

1. We footed the cash disbursement listing the Statement of Expenditures and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. 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.
3. We agreed the disbursement transaction and traced the payee and amount to the cancelled check. We found no exceptions.

**Cash Disbursements (Continued)**

4. We compared the signature on the check to the list of authorized signatories which the Committee provided us. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was an approved signatory.

**Payroll Disbursements**

There were no payroll disbursements.

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 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 24, 2003

DEMOCRATIC PARTY  
GALLIA COUNTY

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2002		\$ 302
RECEIPTS:		
STATE DISTRIBUTION	<u>186</u>	
TOTAL RECEIPTS		<u>186</u>
DISBURSEMENTS:		
OTHER	<u>298</u>	
TOTAL DISBURSEMENTS		<u>298</u>
ENDING BALANCE, DECEMBER 31, 2002		<u>\$ 190</u>

(See Independent Accountants' Report on Applying Agreed-Upon Procedures)







**Auditor of State  
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**DEMOCRATIC PARTY**

**GALLIA 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 18, 2003**