



**Auditor of State  
Betty Montgomery**



DEMOCRATIC PARTY  
HENRY COUNTY

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**Auditor of State  
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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Democratic Executive Committee  
Henry County  
D-593 County Road 2  
Deshler, OH 43516-9717

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, solely to assist the Committee in evaluating its compliance with §§ 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 Treasurer for the Democratic Executive Committee as of December 31, 2002.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with the passbook savings account. The balances agreed.

**Cash Disbursements**

1. We footed the savings account passbook and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. We selected the only disbursement transaction and traced the payee and amount to the bank postings to the savings account passbook. The payees and amounts recorded in the savings account passbook agreed.

**Cash Disbursements (Continued)**

3. 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.

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.



**Betty Montgomery**  
Auditor of State

March 27, 2003

**DEMOCRATIC PARTY  
HENRY COUNTY**

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

Beginning Balance, January 1, 2002		\$334
Receipts:		
State Distribution	\$262	
Other	<u>7</u>	
Total Receipts		269
Disbursements:		
Computer System	<u>294</u>	
Total Disbursements		<u>294</u>
Ending Balance, December 31, 2002		<u><u>\$309</u></u>

*See Independent Accountant's Report*







**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**DEMOCRATIC PARTY**

**HENRY 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  
MAY 8, 2003**