



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
BELMONT COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Belmont County
230 Wagner Avenue
Bellaire, Ohio 43906

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee, Belmont 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, 2004. 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 Political Party Fund Finance Report. We noted one receipt in the amount of \$194.07 from the Ohio Department of Taxation which was omitted from the Statement of Contributions Received.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Political Party Public Fund Finance Report with the cash balances reconciled by John DeBlasis for the Belmont County Democratic Party as of December 31, 2004. As noted above, one receipt transaction was not recorded on the Political Party Public Fund Finance Report, but was deposited in the bank.
2. We recomputed the mathematical accuracy of the reconciliation. We noted footing errors.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed after an adjustment for the omitted receipt.

Cash Disbursements

1. We footed the check register and compared the listing totals to the disbursement totals on the Ohio Political Party Fund Finance Report. The amounts agreed.
2. We tested all transactions and traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the check register agreed to the payees and amounts on the canceled checks. We noted one disbursement to George Lenz, in the amount of \$150.00, for cleaning headquarters, which did not have supporting documentation.
3. We compared the signatures on the checks to the authorized signatory, the Treasurer. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was an approved signatory.

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Cash Disbursements (Continued)

4. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. Except for the check issued to George Lenz that did not have any supporting documentation, 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

February 3, 2005

**DEMOCRATIC PARTY
BELMONT COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)**

Beginning Balance, January 1, 2004		\$ 4,700
Receipts:		
State Distribution	\$633	
Interest	<u> 2</u>	
Total Receipts		<u> 635</u>
Disbursements:		
Rent	\$747	
Postage	152	
Fair Booth Rent	125	
Insurance For Fair Booth	100	
Utilities	64	
Other	<u>150</u>	
Total Disbursements		<u>1,338</u>
Ending Balance, December 31, 2004		<u>\$3,997</u>

(See Independent Accountant's Report)



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

BELMONT 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 12, 2005**