



**Auditor of State
Betty Montgomery**

**PREBLE COUNTY DEMOCRATIC PARTY
PREBLE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1
Political Party Fund Finance Report	3

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Preble County
233 Miller Avenue
Eaton, Ohio 45320

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Preble County Democratic Party Executive Committee, Preble 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 found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with cash balances reconciled by Roy Spencer for the Preble County Democratic Party as of December 31, 2004. The sums agreed.
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. The balances agreed.

Cash Disbursements

1. We footed the Expenditures from Political Party Fund Monies and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. The Preble County Democratic Party had only four cash disbursements for the fiscal year ended December 31, 2004. We traced the payee and amount to source documentation such as invoices and canceled checks. The payees and amounts recorded in the check register listing agreed to the disbursement total. We were unable to obtain supporting documentation for check number 227 in the amount of \$650 for rent.
3. We compared the signature on the checks to the list of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory.

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4. 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.

Payroll Disbursements

The Preble County Democratic Party did not have any payroll disbursements for the fiscal year ended December 31, 2004.

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

April 28, 2005

**DEMOCRATIC POLITICAL PARTY
PREBLE COUNTY**

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

BEGINNING BALANCE, JANUARY 1, 2004		\$761
RECEIPTS:		
STATE DISTRIBUTION	227	
TOTAL RECEIPTS		<u>227</u>
DISBURSEMENTS:		
RENT	650	
OTHER	<u>249</u>	
TOTAL DISBURSEMENTS		<u>899</u>
ENDING BALANCE, DECEMBER 31, 2004		<u>\$ 89</u>

(See Independent Accountant's Report)



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

PREBLE 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 24, 2005**