



**Auditor of State
Betty Montgomery**

**DEMOCRATIC POLITICAL PARTY
WARREN COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Political Party
Warren County
233 West Lytle Five Points Road
Springboro, Ohio 45066

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, Warren 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 the cash balances reconciled by Lynn Hammock, Treasurer for the Warren County Democratic Party as of December 31, 2004. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We were unable to reconcile the bank statement to the Ohio Campaign Finance Report due to the fact that the Warren County Democratic Party commingled public and non-public receipts and expenditures. We recommend the Treasurer maintain separate ledgers for the public and non-public receipts and expenditures.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.

Cash Disbursements

1. We footed the cash disbursement listing Expenditures from Political Party Fund Monies and compared the listing totals to the disbursement totals on the Political Party Fund Finance Report. The amounts agreed.
2. We reviewed all the expenditures listed on the Expenditures from Political Party Fund Monies 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 cash disbursement journal, Expenditures from Political Party Fund Monies, agreed to the payees and amounts on the canceled checks.

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

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 6, 2005

**DEMOCRATIC POLITICAL PARTY
WARREN COUNTY**

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

BEGINNING BALANCE, JANUARY 1, 2004		\$ 3,875
RECEIPTS:		
STATE DISTRIBUTION	1,777	
TOTAL RECEIPTS		<u>1,777</u>
DISBURSEMENTS:		
RENT	2,400	
OTHER	<u>1,406</u>	
TOTAL DISBURSEMENTS		<u>3,806</u>
ENDING BALANCE, DECEMBER 31, 2004		<u>\$ 1,846</u>

(See Independent Accountant's Report)



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

WARREN 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
JUNE 14, 2005**