



**Auditor of State
Betty Montgomery**

**DEMOCRATIC POLITICAL PARTY
DEFIANCE COUNTY**

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Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Defiance County
700 Ralston Avenue, Apt. 35
Defiance, Ohio 43512

We have performed the procedures enumerated below, to which the Democratic Executive Committee (the Committee) agreed, solely to assist the Committee in evaluating its compliance with Ohio Rev. Code Sections 3517.1012, 3517.17, and 3517.18, for the year ended December 31, 2005. The Committee is responsible for complying with these 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 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

1. We inquired of the Committee whether they deposited all gifts from corporations, labor organizations and all gifts restricted to operations into the same fund into which they deposit amounts received from the State Tax Commissioner. Management informed us they received no such gifts.
2. We footed each *Statement of Contributions Received* (Form 31-A). Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) to be filed for 2005. Management did not file the required *Statement of Political Party Restricted Funds Deposits* (Form 31-CC). We noted no computational errors on Form 31-A.
3. We compared bank deposits reflected in 2005 restricted fund bank statements to total deposits recorded in Deposit Forms 31-A filed for 2005. We found no exceptions.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), with the State of Ohio and agreed them to amounts shown on Form 31-A. We found no exceptions.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2005, reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.

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2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2005. The balances agreed.
3. We agreed reconciling items appearing on the reconciliation to canceled checks throughout the year. There were no reconciling items as of December 31, 2005.

Cash Disbursements

1. We footed the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2005. We noted no computational errors.
2. We compared the amounts on checks or other disbursements reflected in 2005 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-M filed for 2005. We found no exceptions.
3. For each disbursement on Disbursement forms 31-M filed for 2005, we traced the payee and the amount to the payee's name on cancelled checks. The payees and amounts recorded on Disbursement forms 31-M agreed to the payees and amounts on cancelled checks. We were unable to trace the disbursements to payee invoices for any of the disbursements listed on Disbursement forms 31-M. Consequently, we were unable to determine whether these payments were for purposes Ohio Revised Code § 3517.18 permits.
4. We compared the signature on 2005 checks to the list of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory. We compared the endorsement to the payee listed on the check without exception.

We were not engaged to, and did not perform an examination, the objective of which would be to express an opinion on compliance for each *Statement of Political Party Restricted Fund Deposits* and the *Statement of Political Party Restricted Fund Disbursements* filed for 2005. 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 Secretary of State of Ohio and for the Democratic Executive Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

April 19, 2006



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

DEFIANCE 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 23, 2006**