



**RICHLAND COUNTY DEMOCRATIC PARTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2005**



**Auditor of State  
Betty Montgomery**





## Auditor of State Betty Montgomery

### REPORT OF INDEPENDENT ACCOUNTANTS' ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio  
Richland County Democratic Party Executive Committee  
810 E. Debby Lane  
Mansfield, Ohio 44906

We have performed the procedures enumerated below, to which the Richland County Democratic Party 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* Ohio Rev. Code Section 3517.17 requires filed for 2005. The Committee did not use the *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC). We noted no computational errors.
3. We compared bank deposits reflected in 2005 restricted fund bank statements to total deposits recorded in *Statement of Contributions Received* filed for 2005.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on the *Statement of Contributions Received* filed for 2005. We found no exceptions.

#### Cash Reconciliation

We compared the cash balance recorded on the Ohio Campaign Finance Report with the bank balance for the Committee as of December 31, 2005. The amounts agreed.

There were no reconciling items at December 31, 2005.

We found no exceptions as a result of this procedure.

### Cash Disbursements

1. We footed the *Expenditures from Political Party Fund Monies* Ohio Rev. Code Section 3517.17 requires filed for 2005. The Committee did not use the *Statement of Political Party Restricted Fund Disbursements* (Disbursement Form 31-M). We noted no computational errors.
2. We compared the amount on the check reflected in 2005 restricted fund bank statements to the disbursement amount reported on *Expenditures from Political Party Fund Monies* filed for 2005.
3. For the disbursement on the *Expenditures from Political Party Fund Monies* form filed for 2005, we traced the payee and amount to the payee on the invoice and to the payee on the canceled check. The payee and amount recorded on the *Expenditures from Political Party Fund Monies* form agreed to the payee and amount on the canceled check and invoice.
4. We compared the signature on the 2005 check to the list dated September 20, 2001 of authorized signatories the Committee provided to us. The signatory on the check we selected was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
5. We compared the purpose of the disbursement listed on the *Expenditures from Political Party Fund Monies* form filed for 2005, to the purpose listed on the vendor invoice and to the purposes Ohio Revised Code 3517.18 permits.

We found no instances where the purpose described on the invoice was inconsistent with the purposes Ohio Revised Code 3517.18 permits.

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 Contributions Received* and the *Expenditures from Political Party Fund Monies* filed for 2005. Accordingly, we do not express 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 7, 2006



**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**RICHLAND 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 18, 2006**