



**Auditor of State
Betty Montgomery**



**Auditor of State
Betty D. Montgomery**

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Columbiana Democratic Executive Committee
Central & Executive Committee
32 Malibu Drive
East Palestine, Ohio 44413-2174

Columbiana Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Columbiana County Democratic Executive 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, 2002. 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 two receipts issued by the State of Ohio that were not cashed by the Columbiana Democratic Executive Committee. Through discussion with the State of Ohio these checks were subsequently voided. We recommend the Columbiana Democratic Executive Committee contact the State of Ohio and request the checks be reissued.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Finance Report with the cash balances reconciled by the Treasurer for the Columbiana County Democratic Party as of December 31, 2002. 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

For the period January 1, 2002 through December 31, 2002, the Columbiana County Democratic Executive Committee did not have disbursements.

Payroll Disbursements

For the period January 1, 2002 through December 31, 2002, the Columbiana County Democratic Executive Committee did not have payroll disbursements.

Columbiana Democratic Party
Columbiana County
Report of Independent Accountants on
Applying Agreed-Upon Procedures

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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

BETTY D. MONTGOMERY
Auditor of State

January 22, 2003

**COLUMBIANA DEMOCRATIC POLITICAL PARTY
COLUMBIANA COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2002		\$ 495
RECEIPTS:		
STATE DISTRIBUTION	<u>631</u>	
TOTAL RECEIPTS		<u>631</u>
ENDING BALANCE, DECEMBER 31, 2002		<u>\$ 1,126</u>

(See Independent Accountant's Report)



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DEMOCRATIC PARTY

COLUMBIANA 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
MARCH 6, 2003**