



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
LAWRENCE COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Lawrence County
P.O. Box 233
Proctorville, Ohio 45669

To the Executive Committee

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee, Lawrence 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, 2000. 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 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 Public Funds Report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Public Funds Report with the cash balances reconciled by Dale Burcham, Chief Financial Officer for the Committee 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 the bank balance on the reconciliation with the month end bank statement. The balance agreed.
4. We agreed reconciling items appearing on that reconciliation to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2002.

Cash Disbursements

1. We footed the cash disbursement listing and compared the listing total to the disbursement total on the Committee's Political Party Public Funds Report. The amounts agreed.
2. We agreed the payee and amount from the recorded disbursements to source documentation such as the invoice and canceled check. We also agreed the payee on the check to the name on the invoice.
3. We compared the signature on the check to the authorized signatory. We compared the endorsement to the payee listed on the check. The signatory on the check was the approved signatory and the endorsement agreed to the payee.

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Cash Disbursements (Continued)

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

We compared all personnel positions paid with Ohio Political Party Funds with those allowable under 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 Public Funds 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 Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

January 31, 2003

DEMOCRATIC PARTY
LAWRENCE COUNTY

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

Beginning Balance, January 1		\$ 791
Receipts:		
State Distribution	<u>\$712</u>	
Total Receipts		712
Disbursements:		
Payroll	\$240	
Ohio Democratic Party	1000	
Bank Charges	<u>65</u>	
Total Disbursements		<u>1,305</u>
Ending Balance, December 31		<u>\$ 198</u>

(See Independent Accountants' Report on Applying Agreed-Upon Procedures)



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

LAWRENCE 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
APRIL 3, 2003**