



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
PUTNAM COUNTY**

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Betty Montgomery**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Putnam County
Ben A. Nienberg
130 Washington Street
P.O. Box 130
Glandorf, Ohio 45848-0130

We have performed the procedures enumerated below, which were agreed to by the 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 Ohio Campaign Finance Report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balance recorded on the Committee's Ohio Campaign Finance Report with the cash balance reconciled by the Committee Treasurer for the 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 the bank balance on the reconciliation with month end bank statement. The balances agreed.
4. We reviewed the cash reconciliation for reconciling items such as canceled checks, deposit slips, or other such items. There were no reconciling items at December 31, 2002.

Cash Disbursements

We verified amounts sent to the Ohio Democratic Party to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.

Payroll Disbursements

There were no payroll disbursements made during 2002.

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 Ohio Campaign 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 Montgomery
Auditor of State

January 22, 2003

**DEMOCRATIC PARTY
PUTNAM COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)**

Beginning Balance, January 1, 2002		\$295
Receipts:		
Interest	\$3	
State Distribution	<u>195</u>	
Total Receipts		198
Disbursements:		
Ohio Democratic Party	<u>400</u>	
Total Disbursements		<u>400</u>
Ending Balance, December 31, 2002		<u><u>\$93</u></u>

See Independent Accountant's Report



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DEMOCRATIC PARTY

PUTNAM 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
FEBRUARY 20, 2003**