



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC PARTY  
SENECA COUNTY**

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Betty Montgomery**

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Democratic Executive Committee  
Seneca County  
1215 County Road 13  
Tiffin, Ohio 44883-3172

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee (the Committee), solely to assist the Committee in evaluating its compliance with §§ 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 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 Democratic 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 balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Roland Zimmerman, 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 bank balances on the reconciliation with month end bank statements. The balances agreed.
4. We agreed reconciling items appearing on that reconciliation to canceled checks and deposit slips. 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 disbursements listed in the check register maintained by the treasurer and compared the totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the cash disbursement ledger agreed to the payees and amounts on the canceled checks.

3. We compared the signature on the check to the list dated January 10, 2002 of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks was an approved signatory.
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.

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 Committee and is not intended to be and should not be used by anyone else.



**Betty Montgomery**  
Auditor of State

January 14, 2003

DEMOCRATIC PARTY  
SENECA COUNTY

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

Beginning Balance, January 1, 2002		\$422
Receipts:		
State Distribution		<u>469</u>
Disbursements:		
Postage	\$68	
Fair Booth	<u>545</u>	
Total Disbursements		<u>613</u>
Ending Balance, December 31, 2002		<u><u>\$278</u></u>

*See Independent Accountant's Report*







**Auditor of State  
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**DEMOCRATIC PARTY**

**SENECA 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 27, 2003**