



**Auditor of State
Betty Montgomery**

**DEMOCRATIC POLITICAL PARTY
BROWN COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Brown County
6204 Delhi-Arheim Road
Georgetown, Ohio 45121

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee, Brown County, Ohio (the 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, 2003. 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.

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 the treasurer for the Democratic Executive Committee as of December 31, 2003. The sums agreed.
2. We re-computed the mathematical accuracy of the reconciliation. We found no material computational errors.
3. We found that the Executive Committee has a bank account for the Political Party Public Funds received from the State of Ohio. State checks are direct deposited into their bank account.

Cash Disbursements

The only disbursements during the audit period were for bank fees.

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 there were no personnel paid with Ohio Political Party Fund monies.

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 Montgomery
Auditor of State

February 13, 2004

**DEMOCRATIC PARTY EXECUTIVE COMMITTEE
BROWN COUNTY**

**POLITICAL PARTY PUBLIC FUNDS REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

Beginning Balance, January 1, 2003		\$ <u>358</u>
Receipts:		
State Distribution	229	
Interest	<u>2</u>	
Total Receipts		<u>231</u>
Disbursements:		
Bank Fees	<u>17</u>	
Total Disbursements		<u>17</u>
Ending Balance, December 31, 2003		\$ <u>572</u>

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



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

BROWN 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 6, 2004**