



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
GALLIA COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Gallia County
600 Shoestring Ridge Road
Gallipolis, Ohio 45631-8729

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, Gallia 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, 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 Ohio Campaign Finance Report. We found a receipt in the amount of \$18.50 which was included both on the report filed on October 23, 2003 and the report filed on December 3, 2003. The receipt amount on the attached Ohio Campaign Finance Report has been adjusted to reflect this deposit.

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 the Treasurer for the Committee as of December 31, 2003. The sums did not agree. The beginning balance did not represent the ending balance of the prior year agreed-upon procedures report. This was the result of check # 154 in the amount of \$141.19 not being included on the Committee's Ohio Campaign Finance Report. Also, the ending balance on the report filed on October 23, 2003 does not agree to the beginning balance of the report filed on December 3, 2003. The amounts differed by \$3.34. The beginning balance on the attached Ohio Campaign Finance Report has been adjusted to reflect the beginning balance from the prior year agreed-upon procedures report.
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 except for a check # 153 considered void that was issued October 29, 2002 in the amount of \$156.35 issued to Ameritech was not added back into the check book register. We included this amount as an other receipt on the attached Ohio Campaign Finance Report which has been adjusted to reflect this amount.

Cash Disbursements

There were no cash disbursements.

Payroll Disbursements

There were no payroll disbursements.

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 21, 2004

DEMOCRATIC PARTY
GALLIA COUNTY

OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2003		\$ 190
RECEIPTS:		
STATE DISTRIBUTION	207	
OTHER	<u>156</u>	
TOTAL RECEIPTS		<u>363</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$ 553</u>

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



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

GALLIA 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 23, 2004**