



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC POLITICAL PARTY  
HIGHLAND COUNTY**

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## **Auditor of State Betty Montgomery**

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

Democratic Political Party  
Highland County  
5688 State Route 753  
Hillsboro, Ohio 45133

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, Highland County, Ohio (the Executive Committee), solely to assist the Executive 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 Executive 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 Public Funds Report. We found the following exception.

One Auditor of State warrant, distribution transaction list number R20485, dated 10/14/03, in the amount of \$23.06, was not received or deposited by the Democratic Party Treasurer. Per discussion with the Auditor of State's office, this warrant was never cashed or deposited.

This warrant is not recorded in the following fund statement. We recommend that the Executive Committee Treasurer contact the Auditor of State's office to get this warrant reissued.

#### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Executive Committee's Political Party Public Funds Report with the cash balances reconciled by the treasurer for the Highland County Democratic Executive Committee as of December 31, 2003. 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.

**Cash Disbursements**

1. Per review of the bank statements, there were no disbursements in 2003.

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



**Betty Montgomery**  
Auditor of State

April 29, 2004

**DEMOCRATIC POLITICAL PARTY  
HIGHLAND COUNTY**

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

|                                    |               |
|------------------------------------|---------------|
| BEGINNING BALANCE, JANUARY 1, 2003 | <u>\$ 403</u> |
| RECEIPTS:                          |               |
| STATE DISTRIBUTION                 | <u>205</u>    |
| TOTAL RECEIPTS                     | <u>205</u>    |
| ENDING BALANCE, DECEMBER 31, 2003  | <u>\$ 608</u> |

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

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**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**HIGHLAND 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  
JUNE 8, 2004**