



**Auditor of State  
Betty Montgomery**





## **Auditor of State Betty Montgomery**

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

Portage Democratic Executive Committee  
340 Elm Street  
Ravenna, Ohio 44266

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, 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. We found no material 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 Gene Brown for the Portage Democratic Party as of December 31, 2003. We noted some reconciling errors, however these errors were immaterial
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. We noted some immaterial errors.
4. We agreed reconciling items appearing on that reconciliation to canceled checks, deposit slips. We determined that the dates on those documents support those items were proper reconciling items at December 31, 2003.

#### **Cash Disbursements**

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the political party fund finance report. We found no material exceptions.
2. We selected all disbursement transactions and 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 journal agreed to the payees and amounts on the canceled checks.

**Cash Disbursements (Continued)**

3. We compared the signature on the check to the list dated of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected 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.

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

June 14, 2004

DEMOCRATIC POLITICAL PARTY

PORTAGE COUNTY

POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)

<b>BEGINNING BALANCE, JANUARY 1, 2003</b>		\$2,717.08
<b>RECEIPTS:</b>		
STATE DISTRIBUTION	1,573.71	
OTHER	<u>1.46</u>	
<b>TOTAL RECEIPTS</b>		1,575.17
<b>DISBURSEMENTS:</b>		
WARRANTS & BANK SERVICE FEES	470.37	
OTHER	<u>126.81</u>	
<b>TOTAL DISBURSEMENTS</b>		<u>597.18</u>
<b>ENDING BALANCE, DECEMBER 31, 2003</b>		<u>\$3,695.07</u>

(See Report of Independent Accountant's)

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**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**PORTAGE 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  
JULY 20, 2004**