



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
LAWRENCE COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Lawrence County
628 South Sixth Street
Ironton, Ohio 45638

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee, Lawrence 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, 2004. 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 no exceptions as a result of our procedures.

Cash Reconciliation

We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with cash balances reported on the bank statement from the Ohio River Bank as of December 31, 2004. We recomputed the mathematical accuracy of the reports.

We found no exceptions as a result of our procedures.

Cash Disbursements

We agreed the payee and amount from the recorded disbursement to source documentation such as the canceled check. We compared the signature on the check to the authorized signatory. We compared the endorsement to the payee listed on the check. The signatory on the check was the approved signatory and the endorsement agreed to the payee. We traced the bank fees to the bank statements. We compared the purpose of the disbursements 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 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

March 3, 2005

DEMOCRATIC PARTY
LAWRENCE COUNTY

OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)

Beginning Balance, January 1		\$ 161
Receipts:		
State Distribution	<u>\$396</u>	
Total Receipts		<u>396</u>
Disbursements:		
Fair Booth	\$400	
Bank Fees	<u>60</u>	
Total Disbursements		<u>460</u>
Ending Balance, December 31		<u>\$ 97</u>

(See Independent Accountants' Report.)



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

LAWRENCE 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 12, 2005**