



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC PARTY  
HURON COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1
Political Party Public Funds Report.....	3

**This page intentionally left blank.**



## **Auditor of State Betty Montgomery**

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

Democratic Executive Committee  
Huron County  
34 Fulton Street  
Monroeville, Ohio 44847-9710

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 §§ 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**

1. We confirmed the Democratic Party receipts with the State of Ohio and agreed them to amounts shown on the Political Party Public Funds Report. We found no exceptions.

#### **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 Committee Treasurer for the Democratic Party as of December 31, 2004. 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.
4. We reviewed the cash reconciliation for reconciling items such as canceled checks, deposit slips, or other such items. There were no reconciling items at December 31, 2004.

### Cash Disbursements

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the Committee's Political Party Public Funds Report. The amounts agreed.
2. We selected all disbursement transactions, and traced the payee and amount to source documentation such as invoices. We also compared the payee on the check to the name on the invoices. The payee and amount agreed. We found no exceptions.
3. We compared the purpose for the disbursement with the allowable uses described in § 3517.18 of the Ohio Revised Code. We found no exceptions.
4. The majority of the Committee's expenditures were for phone service provided for approximately two months prior to the November 2004 elections. The phone service was used for a get out and vote phone campaign. Besides the basic phone service, the invoice billing showed several long distance calls. No phone log was maintained to document by whom, to whom, and purpose of these long distance calls. We recommend that if the Party decides to use future public funding for phone services, a phone log should be maintained to document by whom, to whom, and purpose of the calls. A formal written policy should also be developed by the Committee to establish the guidelines for using the phone. A copy should be provided to all individuals who will be designated to use the phone.

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 Committee's 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

May 05, 2005

**DEMOCRATIC PARTY  
HURON COUNTY**

**POLITICAL PARTY PUBLIC FUNDS REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)**

Beginning Balance, January 1, 2004	\$	855
Receipts:		
State Distribution	385	
Interest	<u>4</u>	
Total Receipts		389
Disbursements:		
Phone Service	407	
Bank Charge	<u>4</u>	
Total Disbursements		<u>411</u>
Ending Balance, December 31, 2003	\$	<u><u>833</u></u>

*See Independent Accountant's Report*







**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**DEMOCRATIC PARTY**

**HURON 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**

**MAY 31, 2005**