



**Auditor of State  
Betty Montgomery**





## Auditor of State Betty Montgomery

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

Secretary of State of Ohio  
Democratic Executive Committee  
Harrison County  
33425 Belmont Ridge Road  
Piedmont, Ohio 43983

Democratic Executive Committee:

We have performed the procedures enumerated below, to which the Democratic Executive Committee (the Committee) agreed, solely to assist the Committee in evaluating its compliance with certain requirements included in Ohio Rev. Code Sections 3517.1012, 3517.13(X)(1), 2(b), (3)(a), and (4), 3517.17, and 3517.18, for the year ended December 31, 2005. The Committee is responsible for complying with these 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 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 inquired of the Committee whether they deposited all gifts from corporations, labor organizations and all gifts restricted to operations into the same fund into which they deposit amounts received from the State Tax Commissioner. Management informed us they received no such gifts.
2. We footed the Ohio Campaign Finance Report. We noted no computational errors. <sup>i</sup>
3. We compared bank deposits reflected in the 2005 book balance to total deposits recorded in the Ohio Campaign Finance Report.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on Ohio Campaign Finance Report and were unable to agree them to the amounts shown on the Ohio Campaign Finance Report, as three warrants that should have been received were voided by the State of Ohio.

During 2005, three warrants totaling \$86.12 were issued to the Harrison County Democratic Political Party from the State of Ohio, and because none of the warrants were cashed, all were voided by the State. To bring the Democratic Party account to date, a request should be sent to the Office of Management and Budget of Ohio for reissuance of the warrants. As the warrants are issued to the political parties each quarter, the treasurer of the party should contact the Office of Management and Budget if future warrants are not received soon after the end of each quarter.

#### Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2005 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.

2. We agreed the bank balance on the Ohio Campaign Report to the bank statement balance as of December 31, 2005. The balances agreed.

**Cash Disbursements**

1. We footed the Ohio Campaign Finance Report. We noted no computational errors.
2. The Democratic Party did not make any disbursements during 2005.

We were not engaged to, and did not perform an examination, the objective of which would be to express an opinion on compliance for the Ohio Campaign Finance Report. Accordingly, we do not express 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 Secretary of State of Ohio and for the Democratic Executive Committee and is not intended to be and should not be used by anyone else.



**Betty Montgomery**  
Auditor of State

September 13, 2006



**Auditor of State  
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**DEMOCRATIC PARTY**

**HARRISON 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  
NOVEMBER 30, 2006**