



**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 Party Executive Committee
Highland County
5688 SR 753
Hillsboro, Ohio 45133

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Party 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, 2002. 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. Two Auditor of State Warrants, number 4547710, dated 4/12/01 in the amount of \$ 141.54, and warrant number 4285766, dated 01/12/01 were reissued to the Democratic Party, as recommended in the 2001 report. These checks were deposited in the Democratic Party's checking account and included in the following fund statement.

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 treasurer for the Democratic Executive Committee as of December 31, 2002.
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. We footed the cash disbursement listing, Expenditures from Political Party Fund Monies, compared the listing totals to the disbursement totals on the Political Party Public Funds Report. The amounts agreed.
2. We traced the payee and amount to source documentation such as canceled checks. The payees and amounts recorded in the cash disbursement journal, Expenditures from Political Party Fund Monies, agreed to the payees and amounts on the canceled checks.
3. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code.

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

February 3, 2003

**DEMOCRATIC POLITICAL PARTY
HIGHLAND COUNTY**

**POLITICAL PARTY PUBLIC FUNDS REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2002	\$ 596
RECEIPTS:	
STATE DISTRIBUTION	392
TOTAL RECEIPTS	<u>392</u>
DISBURSEMENTS:	
OTHER	585
TOTAL DISBURSEMENTS	<u>585</u>
ENDING BALANCE, DECEMBER 31, 2002	<u>\$ 403</u>

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



**Auditor of State
Betty Montgomery**

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HIGHLAND COUNTY 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
MARCH 20, 2003**