



**Auditor of State
Betty Montgomery**

DEMOCRATIC PARTY
VINTON COUNTY

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Betty Montgomery**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Vinton County
34697 Union Ridge Road
Albany, Ohio 45710

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, Vinton 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, 2002. 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 Political Party Funds Finance Report. In addition, we confirmed \$2.15 in interest received from First National Bank of Wellston. The interest was reflected in the Committees records and has been added to the Committees December 31, 2002, Political Party Funds Finance Report.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Funds Finance Report with the cash balances reconciled by the Committee as of December 31, 2002. The sums agreed.
2. Our procedures called for the re-computation of the reconciliation within the Committee's Political Party Funds Finance Report; however, the reconciliation was not complete. We completed the reconciliation.
3. We agreed bank balances on the completed reconciliation with month end bank statements. The balances agreed.

Cash Disbursements

1. We footed the cash disbursement listing the Statement of Expenditures and compared the listing totals to the disbursement totals on the Political Party Funds Finance Report. The amounts agreed.
2. We compared the purpose for the disbursements with the allowable uses described in Section 3517.18 of the Ohio Revised Code.

Cash Disbursements (Continued)

We found the following exception:

The Committee was unable to provide detailed support for the one expenditure made during 2002. The lack of such support could allow errors and/or irregularities to occur and remain undetected for an extended period of time. We recommend the Committee retain detailed supporting documentation for all expenditures made.

3. We agreed the disbursement transaction and the payee to the canceled check and invoices. The payees and amounts recorded in the cash disbursement listing agreed to the payees and the amounts on the canceled checks.
4. We compared the signature on the check to the list of authorized signatories the Committee provided to us. We compared the endorsement of the payee listed on the check. The signatory on all checks we selected was an approved signatory.

Payroll Disbursements

There were no payroll disbursements.

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 24, 2003

DEMOCRATIC PARTY
VINTON COUNTY

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

BEGINNING BALANCE, JANUARY 1, 2002		\$ 369
RECEIPTS:		
STATE DISTRIBUTION	83	
INTEREST	<u>2</u>	
TOTAL RECEIPTS		<u>85</u>
DISBURSEMENTS:		
OTHER	<u>355</u>	
TOTAL DISBURSEMENTS		<u>355</u>
ENDING BALANCE, DECEMBER 31, 2002		<u>\$ 99</u>

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



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DEMOCRATIC PARTY

VINTON 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 18, 2003**