



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC PARTY  
MORGAN COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures .....	1
Political Party Fund Finance Report.....	3

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## **Auditor of State Betty Montgomery**

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

Democratic Party Executive Committee  
Morgan County  
437 North Eighth Street  
McConnelsville, Ohio 43756

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 Sections 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2003. 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 Political Party Fund Finance Report.

1. There were two receipts in the amount of \$53.48 which were not received or deposited by the Treasurer due to the Department of Taxation having an incorrect address for the Treasurer. We recommend the Committee contact the State Department of Taxation with a correct mailing address and obtain new warrants.

#### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Vicki Quesinberry for the Committee as of December 31, 2003. 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.

#### **Cash Disbursements**

1. There were no cash disbursements for the audit period.

#### **Payroll Disbursements**

There were no personnel positions paid with Ohio Political Party Fund monies during the year ended December 31, 2003.

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 Fund 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 29, 2004

**DEMOCRATIC PARTY  
MORGAN COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

<b>Beginning Balance, January 1, 2003</b>		<b>\$58</b>
<b>Receipts:</b>		
State Distribution	<u>\$    31</u>	
Total Receipts		<u>    31</u>
<b>Ending Balance December 31, 2003</b>		<u><u>    \$89</u></u>

(See Independent Accountants' Report)





**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**MORGAN 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 20, 2004**