



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC PARTY  
JACKSON COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
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 Party Executive Committee  
Jackson County  
3805 Keystone Furnace Road  
Jackson, Ohio 45640

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee, Jackson 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, 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 to amounts shown on the Political Party Public Funds Report.

We found no exceptions as a result of our procedures.

#### **Cash Reconciliation**

We compared the sum of the cash balances recorded on the Committee's Political Party Public Funds Report with cash balances recorded on the bank statement from The Milton Banking Company as of December 21, 2003. We also reviewed the January 2004 bank statement to determine that there was no activity between December 21 and December 31. We recomputed the mathematical accuracy of the reports.

We found no exceptions as a result of our procedures.

#### **Cash Disbursements**

1. We footed the cash disbursement listing on the Statement of Expenditures and compared the listing totals to the disbursement totals on the Committee's Political Party Public Funds Report. The amounts agreed.
2. We selected the only disbursement transaction and traced the payee and amount to source documentation such as invoice and canceled check. We also compared the payee on the check to the name on the invoice. The payee and amount recorded in the check book register agreed to the payee and amount on the canceled check.

**Cash Disbursements (Continued)**

3. We compared the signature on the check to the signatory. We compared the endorsement to the payee listed on the check. The signatory on the check was an approved signatory and the endorsement agreed to the payee.
4. We compared the purpose for the disbursement with allowable uses described in Ohio Rev. Code Section 3517.18. We found no exceptions.

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 Committee and is not intended to be and should not be used by anyone else.



**Betty Montgomery**  
Auditor of State

February 11, 2004

DEMOCRATIC PARTY  
JACKSON COUNTY

POLITICAL PARTY PUBLIC FUNDS REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)

<b>Beginning Balance, January 1</b>		<b>\$ 251</b>
<b>Receipts:</b>		
State Distribution	<u>233</u>	
Total Receipts		233
<b>Disbursements:</b>		
Insurance	<u>118</u>	
Total Disbursements		<u>118</u>
<b>Ending Balance, December 31</b>		<b><u>\$ 366</u></b>

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







**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**

**JACKSON 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 23, 2004**