



**Auditor of State  
Betty Montgomery**



**GEAUGA DEMOCRATIC PARTY  
GEAUGA COUNTY**

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## Auditor of State Betty Montgomery

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

Geauga Democratic Party Executive Committee  
Geauga County  
7738 Blackford Drive  
Chagrin Falls, Ohio 44022

We have performed the procedures enumerated below, which were agreed to by, Geauga Democratic Party 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. We found no exceptions.

#### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Geauga Democratic Party's Ohio Campaign Finance Report with the cash balances reconciled by Lenore Pikus for the Geauga Democratic Party 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.
4. We agreed reconciling items appearing on the reconciliations to cancelled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2003.

#### Cash Disbursements

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. We selected all disbursements transactions and traced the payee and amount to source documentation such as invoices and canceled checks. We also determined that the checks corresponded to the names on the invoices and that the checks were signed by authorized signatories and endorsed by the payee.
3. We compared the signature on the check to the list of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was an approved signatory.

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**Cash Disbursements (Continued)**

4. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. 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 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.



**Betty Montgomery**  
Auditor of State

March 5, 2004

**DEMOCRATIC POLITICAL PARTY  
GEAUGA COUNTY**

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

BEGINNING BALANCE, JANUARY 1, 2003		\$ 996
RECEIPTS:		
STATE DISTRIBUTION	1,037	
OTHER (INTEREST)	<u>   6</u>	
TOTAL RECEIPTS		<u>1,043</u>
DISBURSEMENTS:		
OHIO DEMOCRATIC PARTY	<u>(1,984)</u>	
TOTAL DISBURSEMENTS		<u>(1,984)</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$55</u>

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





**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**GEAUGA 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 6, 2004**