



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
HURON COUNTY**

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
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 Executive Committee
Huron County
34 Fulton Street
Monroeville, Ohio 44847-9710

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 §§ 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 Democratic Party receipts with the State of Ohio and agreed them to amounts shown on the Political Party Public Funds Report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Public Funds Report with the cash balances reconciled by the Committee Treasurer for the Democratic Party as of December 31, 2003. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.

Cash Reconciliation (Continued)

3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.
4. We reviewed the cash reconciliation for reconciling items such as canceled checks, deposit slips, or other such items. There were no 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 Committee's Political Party Public Funds Report. The amounts agreed.
2. We traced the payee and amount of the disbursement to source documentation such as bank statements. The payee and amount recorded in the cash disbursement journal agreed to the payee and amount on the bank statement. We found no exceptions.
3. We compared the purpose for the disbursement with the allowable uses described in § 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 Committee's 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 26, 2004

**DEMOCRATIC PARTY
HURON COUNTY**

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

Beginning Balance, January 1, 2003		\$ 379
Receipts:		
State Distribution	\$ 479	
Other	<u>2</u>	
		481
Total Receipts		
Disbursements:		
Other	<u>5</u>	
Total Disbursements		<u>5</u>
Ending Balance, December 31, 2003		<u><u>\$ 855</u></u>

See Independent Accountant's Report

This Page is Intentionally Left Blank.



**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

HURON 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 30, 2004**