





INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Summit County Democratic Central and Executive Committee 438 Grant Street
Akron, Ohio 44311

We have performed the procedures enumerated below, which were agreed to by the Summit County Democratic Central and 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 Central and 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 Ohio Campaign Finance Report. We found no exceptions.

Cash Reconciliation

We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Timothy Gorbach for the Summit County Democratic Party as of December 31, 2003. The sums agreed.

Cash Disbursements

- 1. We footed the Statement of Expenditures and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
- We selected all disbursements and traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the Statement of Expenditures agreed to the payees and amounts on the canceled checks.
- 3. We compared the signature on the checks to those approved by the Summit County Democratic Central and Executive Committee as 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.
- 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.

Payroll Disbursements

We compared all personnel positions paid with Ohio Political Party Funds with those allowable under Section 3517.18 of the Ohio Revised Code. We found no exceptions.

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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 Ohio Campaign 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 Central and Executive Committee and is not intended to be and should not be used by anyone else.

Betty Montgomery Auditor of State

Butty Montgomery

March 25, 2004

DEMOCRATIC POLITICAL PARTY SUMMIT COUNTY

OHIO CAMPAIGN FINANCE REPORT FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1,	\$ 424	
RECEIPTS:		
STATE DISTRIBUTION	6,516	
OTHER INCOME	12	
TOTAL RECEIPTS		<u>6,528</u>
DISBURSEMENTS:		
RENT	3,076	
PAYROLL	1,450	
COMMUNICATIONS	1,504	
OTHER	807	
TOTAL DISBURSEMENTS		<u>6,837</u>
ENDING BALANCE, DECEMBER 31, 2	2003	<u>\$ 115</u>



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DEMOCRATIC PARTY

SUMMIT 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED APRIL 27, 2004