



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC PARTY  
GUERNSEY COUNTY**

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## Auditor of State Betty Montgomery

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

Democratic Executive Committee  
Guernsey County  
700 North 9<sup>th</sup> Street  
Cambridge, Ohio 43725

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Party, Guernsey 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, 2004. 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 Committee's Political Party Fund Finance Report with the cash balances reconciled by Roxanne Wagstaff, Treasurer, for the Committee as of December 31, 2004. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed the bank balance on the reconciliation with the month end bank statement. The balances agreed.
4. We agreed the reconciling item appearing on that reconciliation to the canceled check. We determined that the date on this document supports that the item was a proper reconciling item at December 31, 2004.

#### Cash Disbursements

1. We footed the cash disbursement listing in the check book and compared the listing totals to the disbursement totals on the Political Party Fund Finance Report. The amounts agreed.
2. We selected two of the three disbursement transactions made during 2004, 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 check book agreed to the payees and amounts on the canceled checks.

**Cash Disbursements (Continued)**

3. We compared the signature on the checks 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.
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

February 28, 2005

**DEMOCRATIC POLITICAL PARTY  
GUERNSEY COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)**

<b>Beginning Balance, January 1, 2004</b>		<b>\$ 766</b>
Receipts:		
State Distribution	\$425	
Donation	<u>508</u>	
Total Receipts		<u>933</u>
Disbursements:		
Donations	\$950	
Rent	<u>330</u>	
Total Disbursements		<u>1,280</u>
<b>Ending Balance, December 31, 2004</b>		<b><u>\$ 419</u></b>

(See Independent Accountant's Report)





**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY  
GUERNSEY 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 29, 2005**