



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
MUSKINGUM COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Muskingum County
12295 Parks Road
New Concord, Ohio 43762

We have performed the procedures enumerated below, which were agreed to by Democratic Party Executive Committee, Muskingum 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. The report erroneously included the receipt of a State of Ohio warrant issued January 13, 2005, in the amount of \$5.33. We have reduced the receipts recorded in the report by \$5.33 in order to properly reflect only the 2004 receipts.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Charles Klein for the Committee as of December 31, 2004. The cash balance recorded in the report included the cash receipt of \$5.33 which was not received until January, 2005. We have reduced the cash balance recorded in the report by \$5.33 in order to properly reflect the December 31, 2004 cash balance.
2. We recomputed the mathematical accuracy of the reconciliation. After taking into consideration the \$5.33 noted above, there were no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. After taking into consideration the \$5.33 noted above, the amounts agreed.
4. After taking into consideration the \$5.33 noted above, there were no reconciling items at December 31, 2004.

Cash Disbursements

1. We footed the cash disbursement listing totals to the disbursement totals on the Political Party Fund Finance Report. The amounts agreed.
2. We 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 cash disbursement journal agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the checks to authorized signatories on the Committee's bank statement. 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

There were no personnel positions paid with Ohio Political Party Fund monies during the year ended December 31, 2004.

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

January 19, 2005

**DEMOCRATIC PARTY
MUSKINGUM COUNTY**

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

Beginning Balance, January 1, 2004		\$369
Receipts:		
State Distribution	<u>\$655</u>	
Total Receipts		<u>655</u>
Disbursements:		
Rent	\$430	
Service Charges	<u>14</u>	
Total Disbursements		<u>444</u>
Ending Balance December 31, 2004		<u><u>\$580</u></u>

(See Independent Accountants' Report)



**Auditor of State
Betty Montgomery**

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**DEMOCRATIC PARTY
MUSKINGUM 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**