



**GREENE COUNTY DEMOCRATIC PARTY
GREENE COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Greene County
4279 Alleghany Trail
Jamestown, Ohio 45335

To the Executive Committee:

We have performed the procedures enumerated below, to which the Democratic Executive Committee (the Committee) agreed, solely to assist the Committee in evaluating its compliance with Ohio Rev. Code Sections 3517.1012, 3517.17, and 3517.18, for the year ended December 31, 2005. The Committee's 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

1. We inquired of management whether they deposited all gifts from corporations and labor organizations into the same fund into which they deposit amounts received from the State Tax Commissioner. We found one exception were they did not. Management informed us they deposit gifts received from other sources into a separate account.
2. We footed the *Statement of Contributions Received* (Form 31-A) instead of the *Statement of Political Party Restricted Fund Deposits* that Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) for the year ended December 31, 2005 due to the Treasurer using the incorrect form.
3. We traced each donor amount from Deposit Form 31-A to bank deposits without exception.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), with the State of Ohio and agreed them to amounts shown on Deposit Form 31-A. We found no exceptions.

Incorrect Forms and Posting to the Wrong Account

Ohio Rev. Code Section 3517.1012 states that a political party shall deposit into its restricted fund all gifts that are made to or accepted by the political party from a corporation or a labor organization and shall file deposit and disbursement statements, regarding all deposits made into, and all disbursements made from, the party's restricted fund. Deposit and disbursement statements filed in accordance with this division by a county political party shall be filed by electronic means of transmission to the office of the secretary of state at the times specified in division (A) of Section 3517.10 of the Revised Code for the filing of statements of deposits and disbursements if the county political party accepts gifts from a corporation or labor organization.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402
Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688
www.auditor.state.oh.us

During the agreed upon procedures performed for the year ended December 31, 2005, we noted that the Treasurer did not use the correct deposit and disbursement statement forms and a \$1,000 gift from a labor union, received during November 2005, was deposited into the Party's General Fund instead of the Party's Restricted Fund as required by Ohio Revised Code Section 3517.1012.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation for the bank account used for deposits and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2005. The balances agreed.
3. There were no reconciling items as of December 31, 2005.

Cash Disbursements

1. We footed the *Statement of Expenditures* (Form 31-B) instead of the *Statement of Political Party Restricted Fund Disbursements* that Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), for the year ended December 31, 2005 due to the Treasurer using the incorrect form.
2. For each disbursement on Expenditure Form 31-B, we traced the payee and amount to payee invoices and to the payee and amount listed on the bank statement for the electronic fund transfer (EFT). The payees and amounts recorded on Expenditure Form 31-B agreed to the payees and amounts on the invoices and EFT records on the bank statements.
3. We compared the purpose of each disbursement listed on Expenditure Form 31-B to the purpose listed on the vendor invoice.

We found no instances where the purpose described on the invoice was inconsistent with the description on Expenditure Form 31-B.

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. 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 30, 2006



**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

GREENE 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
JULY 25, 2006**