



**Auditor of State
Betty Montgomery**

PREBLE COUNTY DEMOCRATIC PARTY
PREBLE COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Preble County
233 Miller Avenue
Eaton, Ohio 45320

To the Executive Committee:

We have performed the procedures enumerated below, to which the Democratic Executive Committee, Preble County, Ohio (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 is responsible for complying with these 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 the Committee 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. They informed us they did not receive such gifts.
2. We footed the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) for the year ended December 31, 2005. We noted no computational errors.
3. We compared bank deposits reflected in 2005 restricted fund bank statements to total deposits recorded in Deposit Form 31-CC 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-CC. We found no exceptions.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation for the bank account used for receipts 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 appearing on the reconciliation as of December 31, 2005.

Cash Disbursements

The Preble County Democratic Party did not have any cash disbursements for the fiscal year ended December 31, 2005.

Payroll Disbursements

The Preble County Democratic Party did not have any payroll disbursements for the fiscal year ended December 31, 2005.

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 *Statement of Political Party Restricted Fund Deposits* 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 Democratic Executive Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

March 17, 2006



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

PREBLE 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
JUNE 01, 2006**