



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
ROSS COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Ross County
280 East Main Street
Chillicothe, Ohio 45601

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, Ross County, (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, 2002. 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 the interest receipts with the Citizens National Bank. All receipts were agreed to amounts shown on the Statement of Contributions Received and the Political Party Public Funds Report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Public Funds Report with the cash balances reconciled by the Treasurer for the Committee as of December 31, 2002. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.

Cash Disbursements

1. We footed the Statement of Expenditures and compared the listed totals to the disbursement totals on the Political Party Public Funds Report. The amounts agreed.
2. We reviewed the only disbursement transaction, which was a transfer from the public funds savings account to the general checking account of the Ross County Democratic Political Party. The amount of the transfer totaled to three expenditures made from the general checking account. We reviewed the invoices of the three expenditures. The payee and amount recorded on the Statement of Expenditures agreed to the transfer notice from the bank and the corresponding expenditures.
3. We compared the authorized signatories the Committee provided to us to the withdrawal form from the savings account for the year ended December 31, 2002. The signatory on the withdrawal form was an approved signatory.

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Cash Disbursements, (Continued)

4. We compared the purpose for the three expenditures 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

April 14, 2003

**DEMOCRATIC POLITICAL PARTY
ROSS COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002
(UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2001		\$ 833
RECEIPTS:		
STATE DISTRIBUTION	647	
INTEREST	<u>11</u>	
TOTAL RECEIPTS		<u>658</u>
DISBURSEMENTS:		
OTHER	<u>596</u>	
TOTAL DISBURSEMENTS		<u>596</u>
ENDING BALANCE, DECEMBER 31, 2002		<u>\$ 895</u>

(See Independent Accountant's Report)



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

ROSS 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 5, 2003**