



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC PARTY  
FAIRFIELD COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed Upon Procedures .....	1
Ohio Campaign Finance Report for the Year Ended December 31, 2002 (Unaudited) .....	3

**THIS PAGE INTENTIONALLY LEFT BLANK**



## **Auditor of State Betty Montgomery**

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

Democratic Party Executive Committee  
Fairfield County  
1123 Markwood Avenue  
Lancaster, Ohio 43130

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive 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 agreed them to amounts shown on the Committee's Ohio Campaign Finance Report. We found no exceptions.

#### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balance. 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 expenditures from the political party fund monies report and compared the listing totals to the disbursement totals on the Committee's Ohio Campaign Finance Report. The amounts agreed.
2. We selected all disbursement transactions, and traced the payee and amount to canceled checks. We also compared the payees on the checks to the names and amount recorded as expenditures on the Committee's Ohio Campaign Finance Report.

35 N. Fourth St. / Second Floor / Columbus, OH 43215  
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

**Cash Disbursements (Continued)**

3. We compared the signature on the checks were signed by authorized signatories and endorsed by the payees.
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 payroll disbursements during the year.

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 Committee's Ohio Campaign 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 21, 2003

DEMOCRATIC PARTY  
FAIRFIELD COUNTY

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(UNAUDITED)

Beginning Balance, January 1, 2002		\$ 1,454
Receipts:		
State Distribution	1,073	
Other	<u>21</u>	
Total Receipts		1,094
Disbursements:		
Rent	475	
Other	<u>68</u>	
Total Disbursements		<u>543</u>
Ending Balance, December 31, 2002		<u>\$ 2,005</u>

See Independent Accountants' Report







**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

**FAIRFIELD COUNTY DEMOCRATIC PARTY**

**FAIRFIELD 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 27, 2003**