



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
WASHINGTON COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Washington County
705 Eighth Street
Marietta, Ohio 45750

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee (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, 2003. 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 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 Ohio Campaign Finance Report. Of the \$533.22 in receipts received by the Committee, 2 checks totaling \$315.08 were not deposited timely and returned by the bank as stale-dated. Accordingly, receipts reflected in the accompanying Ohio Campaign Finance Report are reported net of the stale-dated transactions. We recommend the Treasurer contact the Auditor of State to obtain replacement checks and, upon receipt, deposit them timely.

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 John Albrecht, Treasurer, as of December 31, 2003. The balance recorded on the Ohio Campaign Finance Report did not include \$45.87 received from the State of Ohio in October 2003. The cash balance amount reported on the Ohio Campaign Finance Report was adjusted to reflect the receipt of these monies.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed adjusted bank balances on the reconciliation with month end bank statements. The balances agreed.
4. There were no reconciling items appearing on the December 31, 2003 reconciliation.

Cash Disbursements

The only cash disbursement transaction was a bank charge related to the return of the stale-dated checks to the Committee. The charge appeared reasonable.

Payroll Disbursements

There were no payroll disbursements.

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 Committee and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

February 18, 2004

**DEMOCRATIC PARTY
WASHINGTON COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

Beginning Balance, January 1		\$ 457
Receipts:		
State Distribution	<u>\$ 218</u>	
Total Receipts		218
Disbursements:		
Bank Charge	<u>\$ 20</u>	
Total Disbursements		<u>20</u>
Ending Balance, December 31		<u><u>\$ 655</u></u>

(See Independent Accountants' Report)

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**Auditor of State
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DEMOCRATIC PARTY

WASHINGTON 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
MAY 4, 2004**