



**Auditor of State
Betty Montgomery**

DEMOCRATIC PARTY
ATHENS COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Athens County
11 Old Coach Road
Athens, Ohio 45701

We have performed the procedures enumerated below, to which the Democratic Executive Committee, Athens 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's is responsible for the 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 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, labor organizations and all gifts restricted to operations into the same fund into which they deposited amounts received from the State Tax Commissioner. They informed us they did use this fund for all such gifts.
2. We footed the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) filed for 2005. We noted no computational errors.
3. 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 noted one exception wherein a State warrant #4614354, dated April 20, 2005, in the amount of \$199.68 was not reported as received by the Committee nor was it deposited in the bank. This warrant has since been voided by the State. In addition, as reported in the 2004 Independent Accountant's Report on Agreed-Upon Procedures, State warrant #4127484, dated October 15, 2004, in the amount of \$48.02, had been voided by the State and, as of February 27, 2006, the Committee had not requested the State to reissue the warrant. We recommend the Treasurer contact State Department of Taxation to have the warrant reissued.
4. Ohio Rev. Code 3617.1012 requires the Party to file Forms 31-CC electronically with the Secretary of State when the Committee receives gifts from corporations or labor organizations. We viewed Forms 31-CC submitted for 2005 on the Secretary of State's website.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2005 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 not reconciling items on the reconciliation as of December 31, 2005.

Cash Disbursements

There were no cash disbursements reported by the Committee for the 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 for each *Statement of Political Party Restricted Fund Deposits* and *Statement of Political Party Restricted Fund Disbursements* filed for 2005. Accordingly, we do not express 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 Secretary of State of Ohio and for the Democratic Executive Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

May 22, 2006



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

ATHENS 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 20, 2006**