



**DEMOCRATIC POLITICAL PARTY
FAIRFIELD COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**

DEMOCRATIC POLITICAL PARTY
FAIRFIELD COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Political Party Executive Committee
Fairfield County
433 North Broad St.
Lancaster, Ohio 43130

We have performed the procedures enumerated below, to which the Democratic Political Party Executive Committee (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 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 management whether they deposited all gifts from corporations, labor organizations and all gifts restricted to operations into the same fund into which they deposit amounts received from the State Tax Commissioner. Management informed us they received no 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 compared bank deposits reflected in 2005 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2005.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on Deposit Form 31-CC filed for 2005. We found no exceptions.

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.

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Cash Disbursements

1. We footed the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2005. We noted no computational errors.
2. We compared the amounts on checks or other disbursements reflected in 2005 restricted fund bank statements to disbursement amounts reported on Disbursement Form 31-M filed for 2005.
3. For each disbursement on Disbursement Form 31-M filed for 2005, we traced the payee and amount to payee invoices and to the payee's name on canceled checks. The payees and amounts recorded on Disbursement Form 31-M agreed to the payees and amounts on the canceled checks and invoices.
4. The signatory on all checks was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
5. We compared the purpose of each disbursement listed on Disbursement Form 31-M , filed for 2005, to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code 3517.18 permits.

We found one exception: The Committee issued Check No. 404 for \$179.10 to Buckeye Net for an internet domain. Ohio Rev. Code Section 3517.18(A) provides that a political party receiving moneys from the Ohio political party fund may expend the moneys only for the listed purposes. Paying for an internet domain is not one of the stated purposes. In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against the Democratic Party in the amount of \$179.10, and in favor of the restricted funds of the Democratic Party. The Party repaid the restricted funds \$179.10 on April 11, 2006.

We were not engaged to, and did not perform an examination, the objective of which would be to express an opinion on compliance for the *Statement of Political Party Restricted Fund Deposits* for the year ended December 31, 2005, and the *Statement of Political Party Restricted Fund Disbursements* for the year ended December 31, 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

April 12, 2006



**Auditor of State
Betty Montgomery**

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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
MAY 23, 2006**