



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Van Wert County
P.O. Box 522
Van Wert, Ohio 45891

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, 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 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 Political Party Fund Finance Report.

We found one exception: The Committee failed to deposit a check issued to them on January 14, 2003 from the Auditor of State until November 17, 2003, thus exceeding the ninety day period for which the check was valid. The check was voided by the State of Ohio after the ninety day period and could not be honored by the bank when deposited. The Party should file a claim for the receipt with the State of Ohio Office of Budget and Management.

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 the Treasurer for the Democratic Executive Committee as of December 31, 2003. 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.
4. We agreed all reconciling items appearing on that reconciliation to canceled checks and deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2003.

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Cash Disbursements

1. We footed the statement of expenditures listing and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. For all expenditures, we traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the statement of expenditures agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the Treasurer's authorized signature per the Political Party Fund Finance Report. We compared the endorsement to the payee listed on the check. The signatory on all checks was an approved signatory.
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.

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

March 3, 2004

**DEMOCRATIC POLITICAL PARTY
VAN WERT COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2003		\$505
RECEIPTS:		
STATE DISTRIBUTION	<u>283</u>	
TOTAL RECEIPTS		283
DISBURSEMENTS:		
OTHER	<u>429</u>	
TOTAL DISBURSEMENTS		<u>(429)</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$359</u>

(See Independent Accountants' Report on Applying Agreed-Upon Procedures)

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DEMOCRATIC PARTY

VAN WERT 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
APRIL 1, 2004**