



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS' ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Champaign County
P.O. Box 2
Urbana, Ohio 43078

We have performed the procedures enumerated below, which were agreed to by the Champaign County 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 Ohio Campaign Finance Report. We noted the Democratic Party only received three out of the four checks due to them from the State of Ohio.

State of Ohio Receipt

The Champaign County Democratic Party receives monetary contributions from the State of Ohio. According to the State of Ohio, the Democratic Party should have received a check in April 2003 for \$173.58; however the money was not received. The Committee should request a re-issuance of the check from the State. This will allow the Democratic Party to collect the money owed to it and properly report its monetary contributions.

The Treasurer requested reissuance of the check in November 2003; however the party still has not received the reissued check. The Treasurer should follow up on the request for the check reissuance to determine when the money will be received.

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 Betty Murray, Treasurer, for the Champaign County Democratic Party 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.

Cash Disbursements

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We traced the only recorded disbursement, bank service charge, to its source documentation, which included only a bank statement. The amounts agreed.
3. 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 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

March 8, 2004

**DEMOCRATIC POLITICAL PARTY
CHAMPAIGN COUNTY**

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

BEGINNING BALANCE, JANUARY 1, 2003		\$ 104
RECEIPTS:		
STATE DISTRIBUTION	178	
OTHER	<u>1</u>	
TOTAL RECEIPTS		179
DISBURSEMENTS:		
BANK SERVICE CHARGE		<u>42</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$ 241</u>

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

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**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

CHAMPAIGN 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 22, 2004**