



**Auditor of State
Betty Montgomery**

**LUCAS DEMOCRATIC PARTY
LUCAS COUNTY**

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Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Lucas County
1817 Madison Avenue
Toledo, Ohio 43624-1484

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 §§ 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2004. 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

1. 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 found one receipt transaction in the amount of \$1,670.15, dated 7/14/04, was not deposited into the Public Funds Account, instead it was deposited to the Democratic Party's Operating Account. On July 13, 2005, check # 2826, in the amount of \$1,670.15, was issued against the Democratic Party's Operating Account and in favor of the Democratic Party's Public Funds Account.

Cash Reconciliation

1. Based on the error above and the subsequent correcting entry, a revised Ohio Campaign Finance Report was filed July 13, 2005.
2. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balance reconciled by Nancy Norman, Treasurer, for the Lucas County Democratic Party as of December 31, 2004. The sums agreed.
3. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.

4. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.
5. There were no reconciling items on the reconciliation.

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. 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 listing agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the list of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was an approved signatory.
4. We compared the purpose for the disbursement with the allowable uses described in § 3517.18 of the Ohio Revised Code. We found no exceptions.

Payroll Disbursements

1. We compared all personnel positions paid with Ohio Political Party Funds with those allowable under § 3517.18 of the Ohio Revised Code. We found no exceptions.

Recommendation

1. To ensure the proper deposit of public fund into the Lucas County Democratic Party Public Funds Account, we recommend that due care be used when depositing warrants received from the Auditor of State for political party distribution.

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

August 12, 2005

**LUCAS DEMOCRATIC PARTY
LUCAS COUNTY**

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

Beginning Balance, January 1, 2004	\$	258
Receipts:		
State Distribution		<u>5,697</u>
Disbursements:		
Payroll	614	
Other	<u>2,823</u>	
Total Disbursements		<u>3,437</u>
Ending Balance, December 31, 2004	<u>\$</u>	<u>2,518</u>

See Independent Accountant's Report



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

LUCAS 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
SEPTEMBER 29, 2005**