



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee Officers, solely to comply with the requirements of Section 3517.17 of the Ohio Revised Code. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. 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.

The procedures and associated findings are as follows:

Cash Receipts

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed to amounts shown on the Ohio Campaign Finance Report.

We found no exceptions.

Cash Reconciliation

We compared the sum of the cash balances recorded on the Champaign County Democratic Party's Campaign Finance Report with cash balances recorded on the bank statements for the Champaign County Democratic Party as of December 31, 2002. We noted that bank reconciliations had not been performed for 2002.

We also agreed reconciling items appearing on the bank statements to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2002.

Bank Reconciliation

The Champaign County Democratic Party has a bank account in which their revenue is deposited and from which checks are issued. This account was not reconciled to the balances maintained by the Treasurer during 2002. This could cause errors between the bank balance and the Committee's records to go undetected. For accountability and monitoring purposes, we recommend that bank reconciliations be performed monthly.

Cash Disbursements

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. We traced all recorded disbursements to source documentation such as invoices and canceled checks. We also compared the payees on the checks to names on the invoices. The payees and amounts recorded in the cash disbursement journal agreed to the payees and amounts on the cancelled 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 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 audit, the objective of which would be the expression of an opinion on 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 would have been 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 4, 2003

**DEMOCRATIC POLITICAL PARTY
CHAMPAIGN COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2002		\$345
RECEIPTS:		
STATE DISTRIBUTION	341	
INTEREST	<u>5</u>	
TOTAL RECEIPTS		346
DISBURSEMENTS:		
RENTAL	582	
BANK SERVICE CHARGES	<u>5</u>	
TOTAL DISBURSEMENTS		<u>587</u>
ENDING BALANCE, DECEMBER 31, 2002		<u>\$104</u>

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



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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
MARCH 27, 2003**