



**WAYNE COUNTY DEMOCRATIC PARTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2004**



**Auditor of State  
Betty Montgomery**





## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Democratic Party Executive Committee  
Wayne County  
P.O. Box 182  
Wooster, Ohio 44691

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee (the 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, 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 no exceptions.
2. We noted, private donations were reflected on the Ohio Campaign Finance Report; however, those receipts would be more appropriately reflected within private funds. This would help avoid allowable or improper expenditures from being made out of the public funds account.

#### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Ohio Campaign Finance Report with the cash balances reconciled by M.F. Ludowese, Treasurer for the Wayne County Democratic Executive Committee as of December 31, 2004. 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 in the checkbook and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We selected 100% of disbursement transactions and 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 checkbook agreed to the payees and amounts on the canceled checks.

We noted the following exceptions: The Committee issued Check No. 520 in the amount of \$222 to the US Postal Service for stamps and Check No. 531 in the amount of \$11.74 to Steve Andrea for toner. The expenditures were deemed appropriate expenditures; however, supporting documentation was not maintained.

Supporting documentation should be maintained for all expenditures made by the Committee.

3. We compared the signature on the check to the list dated December 31, 2004 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 Section 3517.18 of the Ohio Revised Code.

### **Payroll Disbursements**

The Democratic Party Executive Committee had no payroll cash disbursements during 2004.

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

April 15, 2005

DEMOCRATIC POLITICAL PARTY  
WAYNE COUNTY

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004  
(UNAUDITED)

Beginning Balance, January 1, 2004		\$ 165
Receipts:		
State Distribution	788	
Private Donations	<u>4,140</u>	
Total Receipts		<u>4,928</u>
Disbursements:		
Rent	3,750	
Other	<u>1,116</u>	
Total Disbursements		<u>4,866</u>
Ending Balance, December 31, 2004		<u>\$ 227</u>

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





**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**WAYNE 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  
JUNE 14, 2005**