



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC POLITICAL PARTY  
CRAWFORD COUNTY**

**FOR THE YEAR ENDED DECEMBER 31, 2002**

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## **Auditor of State Betty Montgomery**

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

Ray Hartman, Treasurer  
Democratic Executive Committee  
Crawford County  
2489 Main Street  
North Robinson, Ohio 44856

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, 2002. 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 found no exceptions.

#### **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 Committee as of 12/31/02. The balances agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no 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 selected 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. We found expenditures in the amount of \$16.72 for the reimbursement of central committee phone bills for February, March, and April, for which there were no invoices. We also noted a reimbursement for postage in the amount of \$6.80 for which no invoice or receipt was available. No other exceptions were noted.
3. We compared the signature on the check to the list of authorized signatories the Committee provided to us. All signatures on checks were made by the approved signatory.

**Cash Disbursements (Continued)**

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 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

April 11, 2003

DEMOCRATIC POLITICAL PARTY  
CRAWFORD COUNTY

EXHIBIT 1

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

BEGINNING BALANCE, JANUARY 1, 2002		\$423.30
RECEIPTS:		
STATE DISTRIBUTION		381.52
DISBURSEMENTS:		
OHIO DEMOCRATIC PARTY	300.00	
OTHER	<u>373.01</u>	
TOTAL DISBURSEMENTS		<u>673.01</u>
ENDING BALANCE, DECEMBER 31, 2002		<u>\$131.81</u>

(See Independent Accountants' Report)







**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**CRAWFORD 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  
MAY 8, 2003**