



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mahoning Democratic Party
Central and Executive Committee
National City Building
P.O. Box 812
Youngstown, Ohio 44501-0812

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, 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 Political Party Fund Finance Report. We found no exceptions. However, we did note the Committee failed to file the Political Party Finance Report with the Mahoning County Board of Elections as required by Section 3517.17 of the Ohio Revised Code, which states that, "Each party treasurer receiving public moneys from the Ohio political party fund shall maintain such moneys in an account separate from all other assets of the political party and shall file statements of contributions and expenditures as required by Sections 3517.10 and 3517.11 of the Revised Code. Each treasurer of a state executive committee who files such a statement shall file it with the secretary of state and each treasurer of a county executive committee who files such a statement shall file it with the appropriate board of elections. All such statements filed shall clearly indicate the amounts of public moneys received and the manner of their expenditure." We recommend the Committee file the Political Party Fund Finance Report with the Mahoning County Board of Elections, to ensure compliance with the aforementioned requirement.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Public Funds Account Annual Report with the cash balances reconciled by Michael P. Kerensky, Treasurer of the Executive Committee, for the Mahoning County Democratic Executive Committee 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 of the Mahoning Democratic Party's bank statements and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. We selected all disbursement transactions reflected on the political party fund finance report and traced the payee and amount to source documentation such as canceled checks and/or bank statements. The payees and amounts recorded in the political party fund finance report agreed to the payees and amounts on the canceled checks and/or bank statements. The Executive Committee could not provide other supporting documentation, such as invoices or receipts to support these expenditures. While we satisfied ourselves regarding compliance with the allowable expenditures listed in Ohio Revised Code Section 3517.18, we recommend the Executive Committee formulate and adopt a policy to ensure that all disbursements are supported by original documentation in order to determine compliance with Section 3517.18 of the Ohio Revised Code.
3. We compared the signature on the checks to the name of the Chairwoman of the Executive Committee who is the party's authorized signatory. We compared the endorsement to the payee listed on the check. The signatory on all checks was the approved signatory, and the endorser on all checks was the payee listed on the check.
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 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

September 24, 2004

**DEMOCRATIC POLITICAL PARTY
MAHONING COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2003		\$2,062
RECEIPTS:		
STATE DISTRIBUTIONS	<u>\$3,137</u>	
TOTAL RECEIPTS		<u>3,137</u>
DISBURSEMENTS:		
RENTAL CHARGES	2,004	
TELEPHONE SERVICE	403	
BANK CHARGES	114	
OTHER	<u>787</u>	
TOTAL DISBURSEMENTS		<u>3,308</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$1,891</u>

(See Independent Accountant's Report)



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MAHONING DEMOCRATIC PARTY

MAHONING 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
NOVEMBER 16, 2004**