



**Auditor of State  
Betty Montgomery**





## **Auditor of State Betty Montgomery**

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

Democratic Executive Committee  
Van Wert County  
P.O. Box 522  
Van Wert, Ohio 45891

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, 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**

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 one exception in the prior audit that has not been addressed in the current audit and will be repeated: The Committee failed to deposit a check issued to them on January 14, 2003 from the Auditor of State until November 17, 2003, thus exceeding the ninety day period for which the check was valid. The check was voided by the State of Ohio after the ninety day period and could not be honored by the bank when deposited. The Party should file a claim for the receipt with the State of Ohio Office of Budget and Management.

#### **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 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.
4. We agreed all reconciling items appearing on that reconciliation to deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2004.

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**Cash Disbursements**

We found no disbursements from January 1, 2004 to January 31, 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

April 25, 2005

**DEMOCRATIC POLITICAL PARTY  
VAN WERT COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2004		\$354
RECEIPTS:		
STATE DISTRIBUTION	<u>221</u>	
TOTAL RECEIPTS		<u>221</u>
ENDING BALANCE, DECEMBER 31, 2004		<u>\$575</u>

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





**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**VAN WERT 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 28, 2005**