



**DEMOCRATIC PARTY  
MUSKINGUM COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



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## REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Party  
Muskingum County  
12295 Parks Road  
New Concord, Ohio 43762

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Democratic Executive Committee, 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

1. 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 as a result of our procedures. However, we noted a weakness as described below.

- \* Suggestion for Improving Operations  
Ohio Political Party Fund distributions received by the Treasurer were not consistently deposited in a timely manner. We recommend the Treasurer deposit checks in a timely manner to lessen the likelihood of checks being misplaced.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Democratic Party as of December 31, 1999. We recomputed the mathematical accuracy of the reconciliation.

We found no exceptions as a result of our procedures.

### Cash Disbursements

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report.

### **Cash Disbursements (Continued)**

2. We traced selected recorded disbursements to source documentation such as invoices and canceled checks. We also determined that the checks corresponded to the names on the invoices and that the checks were signed by authorized signatories and endorsed by the payee.

We found one exception which is identified below

3. We vouched selected disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found one exception with Section 3517.18 of the Ohio Revised Code, which is identified below.

\* Suggestion for Improving Operations

Expenditures for the payment of convention fees were not supported by source documentation, such as invoices or receipts. In addition, we noted that a check was written for \$100.00 to an individual for the purchase of postage when needed. The practice of disbursing funds without original source documentation could allow for expenditures to be made for purposes other than those allowed by law.

We recommend that disbursements be made only once supporting documentation is available and that such source documentation be maintained on file by the Treasurer. We also recommend the Treasurer purchase postage or issue a check for the reimbursement of postage already purchased.

\* State Political Party Convention Fees

Expenditures were made for attendance at a young democrats convention. It is unclear whether payment of expenses to attend a young democrats convention is a legitimate use of Ohio Political Party Fund monies provided pursuant to Ohio Revised Code sections 3517.17 and 3517.18.

We recommend the Muskingum County Democratic Party discontinue the practice of expending Ohio Political Party Fund monies for this purpose until the Muskingum County Democratic Party secures an advisory opinion from the Ohio Elections Commission stating that it is proper to expend the monies for that purpose.

### **Payroll Disbursements**

There were no personnel positions paid with Ohio Political Party Fund monies during the year ended December 31, 1999.

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 included herein. 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. An asterisk indicates this item was included in the previous Report of Independent Accountants.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

**Jim Petro**  
Auditor of State

February 2, 2000





**OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)**

<b>Beginning Balance, January 1</b>		\$566
<b>Receipts:</b>		
State Distribution	883	
Other	<u>600</u>	
Total Receipts		1,483
<b>Disbursements:</b>		
Rent	720	
Telephone	499	
Postage	100	
Bank Service Charge	16	
Convention Fees	<u>292</u>	
Total Disbursements		<u>1,627</u>
<b>Ending Balance, December 31</b>		<b><u>\$422</u></b>

*(See Report of Independent Accountants)*





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**DEMOCRATIC PARTY**

**MUSKINGUM 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  
APRIL 18, 2000**