



**DEMOCRATIC PARTY PUBLIC FUND
HARDIN COUNTY**

AGREED UPON PROCEDURES

JANUARY 1, 1999 TO DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

Hardin County Democratic Executive Committee
8132 Township Road 105
Kenton, Ohio 43326

We have performed the procedures enumerated below, which were agreed to by the Treasurer of the Democratic Party, 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.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Hardin County Democratic Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Hardin County Democratic Political Party as of 12/31/99. We recomputed the mathematical accuracy of the reconciliation.

We found no exceptions as a result of the procedures.

Cash Disbursements

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing total to the disbursement total on the Ohio Campaign Finance Report.
2. We traced the recorded disbursements to source documentation such as the invoice and cashier's checks. We also determined that the name corresponded between the listing and the name on the invoice and the checks and that the checks were endorsed by the payee.
3. We vouched the disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

There were no invoices for four of the five cashier's checks written. These were for rental of room space, and no exception is taken.

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 attached as Exhibit 1. 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.

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.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

April 13, 2000

**EXHIBIT 1
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 1999		\$ 146
RECEIPTS:		
STATE DISTRIBUTION	170	
OTHER	<u> 2</u>	
TOTAL RECEIPTS		<u>318</u>
DISBURSEMENTS:		
RENT	<u>175</u>	
TOTAL DISBURSEMENTS		<u>175</u>
ENDING BALANCE, DECEMBER 31, 1999		<u>\$ 143</u>

(See Report of Independent Accountants)



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DEMOCRATIC PARTY

HARDIN 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 11, 2000**