

**DEMOCRATIC POLITICAL PARTY
LUCAS COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1998

TOLEDO REGION



REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Executive Committee
Lucas County
1817 Madison Avenue
Toledo, Ohio 43624

To the Members of the Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Paula Ross, Chairman, solely to comply with the requirements of § 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

2. We compared the sum of the cash balances recorded on the Lucas Democratic Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Lucas Democratic Party as of December 31, 1998.

We found no exceptions as a result of the procedures.

CASH DISBURSEMENTS

3. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the political party fund finance report.
4. 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.
5. We vouched selected disbursement transactions for compliance with § 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of the procedures.

PAYROLL DISBURSEMENTS

6. We compared all personnel positions paid with Ohio Political Party Fund monies with those allowable under § 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of the procedures.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the political party fund finance report which is attached as Exhibit A. 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, however, the report is a matter of public record and distribution is not limited.



JIM PETRO
Auditor of State

May 5, 1999

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)**

EXHIBIT A

RECEIPTS:

State Distribution	\$ <u>7,160</u>
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DISBURSEMENTS:

Administrative	3,671
Utilities	1,897
Salaries	959
Other	<u>459</u>

Total Disbursements	<u>6,986</u>
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Beginning Balance, January 1, 1998	<u>83</u>
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Ending Balance, December 31, 1998	<u>\$ 257</u>
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See Report of Independent Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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DEMOCRATIC PARTY

LUCAS 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 1, 1999**