



**DEMOCRATIC PARTY  
CLERMONT COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2000-1999**



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

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**STATE OF OHIO**





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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## INDEPENDENT ACCOUNTANTS' REPORT

Democratic Party  
Clermont County  
202 Main Street  
Batavia, Ohio 45103

To the Executive Committee:

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

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed to amounts shown on the Political Party Fund Finance Report.

We found no exceptions as a result of our procedures.

### Cash Reconciliation

We compared the sum of the cash balances recorded on the Clermont County Democratic Political Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliations for the Clermont County Democratic Party as of December 31, 2000 and 1999. We recomputed the mathematical accuracy of the reconciliations.

We also agreed reconciling items appearing on those reconciliations to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2000 and 1999.

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 totals to the disbursement totals on the political party fund finance reports.
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.

3. We vouched disbursement transactions for compliance with Ohio Rev. Code Section 3517.18.

We found one exception, which is identified below:

Ohio Rev. Code, Section 3517.18, stipulates the purposes for which Ohio Political Parties' moneys may be expended. The Clermont County Democratic Party transferred a total of \$410 to the Clermont County Democratic Party Operating Account. We were able to obtain supporting documentation to substantiate that these funds were expended accordance with Ohio Rev. Code, Section 3517.18.

We recommend that in the future, the Party pay for all expenditures from the Clermont County Democratic Party Tax Account (check off fund) directly from the Clermont County Political Party Tax Checking account maintaining the original invoices to support that these expenditures are allowable under 3517.18 Ohio Rev. Code. If this is not done, it could result in a finding for recovery.

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 reports which are attached as Exhibit 1 and 2. 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

March 21, 2001

Exhibit 1

DEMOCRATIC POLITICAL PARTY  
CLERMONT COUNTY

POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

Beginning Balance, January 1, 2000		\$ 1,021
Receipts:		
State Distribution	<u>1,441</u>	
Total Receipts		1,441
Disbursements:		
Rent	1,200	
Phone	496	
Electric	254	
Administrative Services	180	
Facility Rental	150	
Water	140	
Bank Charges	<u>111</u>	
Total Disbursements		<u>2,531</u>
Ending Balance, December 31, 2000		\$ <u>(69)</u>

(See Independent Accountants' Report)

Exhibit 2

DEMOCRATIC POLITICAL PARTY  
CLERMONT COUNTY

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

Beginning Balance, January 1, 1999		\$ 471
Receipts:		
Clermont County Democratic Party	240	
State Distribution	<u>1,774</u>	
Total Receipts		2,014
Disbursements:		
Fair Booth Rental/sign Repair	547	
Clermont County Democratic Party	410	
Rent	400	
Bank Fees	<u>107</u>	
Total Disbursements		<u>1,464</u>
Ending Balance, December 31, 1999		\$ <u>1,021</u>

(See Independent Accountants' Report)



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**DEMOCRATIC PARTY**

**CLERMONT 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  
MARCH 29, 2001**