



**DEMOCRATIC PARTY  
PREBLE COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



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

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**STATE OF OHIO**





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

250 West Court Street  
Suite 150 E  
Cincinnati, Ohio 45202  
Telephone 513-361-8550  
800-368-7419  
Facsimile 513-361-8577  
www.auditor.state.oh.us

## **INDEPENDENT ACCOUNTANTS' REPORT**

Democratic Political Party  
Preble County  
223 Miller Avenue  
Eaton, Ohio 45320

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Preble 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**

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 Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Preble County Democratic Party as of December 31, 2000. We recomputed the mathematical accuracy of the reconciliations.
2. We also agreed reconciling items appearing on that reconciliation 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.

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

We found no exceptions as a result of our 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 Ohio Campaign Finance Report represented by attachment 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; however, the report is a matter of public record and distribution is limited.

**Jim Petro**  
Auditor of State

April 11, 2001

**EXHIBIT 1**

**DEMOCRATIC POLITICAL PARTY  
PREBLE COUNTY**

**OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)**

Beginning Balance, January 1, 2000		\$322
Receipts:		
State Distribution	<u>248</u>	
Total Receipts		<u>248</u>
Disbursements:		
Utilities	<u>535</u>	
Total Cash Disbursements		<u>535</u>
Ending Balance, December 31, 2000		<u><u>\$35</u></u>

(See Independent Accountants' Report)





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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**DEMOCRATIC PARTY**

**PREBLE 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 24, 2001**