



**DEMOCRATIC PARTY  
BROWN COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



**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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## **REPORT OF INDEPENDENT ACCOUNTANTS**

Democratic Executive Committee  
Brown County  
4962 Camp Run Road  
Georgetown, Ohio 45121

To the Executive Committee:

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

Ohio Rev. Code, Section 3517.10, requires political parties to file a full and true itemized statement setting forth in detail contributions and expenditures. We confirmed all Ohio Political Party Fund receipts to the bank; however, we noted that two checks were not included on the 1999 Ohio Campaign Finance Report. We adjusted Exhibit 1 to include these two checks.

We also noted that Ohio Political Party Fund checks were not deposited in the bank in a timely manner.

### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Democratic Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Brown County Democratic Party as of December 31, 1999 and 1998. We recomputed the mathematical accuracy of the reconciliation.

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, 1999 and 1998.

We adjusted Exhibit 1 and Exhibit 2 to include interest receipts and bank charges not included on the 1998 and 1999 Democratic Party's Ohio Campaign Finance Reports.

### **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 report.

**Cash Disbursements (Continued)**

We noted that bank charges were not included on the 1998 and 1999 Democratic Party's Ohio Campaign 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.

We found no exceptions to these procedures.

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

We found no exceptions to these 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 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

February 25, 2000

Exhibit 1

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

Beginning Balance, January 1, 1999		\$ 52
Receipts:		
State Distribution	281	
Other	<u>3</u>	
Total Receipts		<u>284</u>
Disbursements:		
Rent	0	
Other	<u>13</u>	
Total Disbursements		<u>13</u>
Ending Balance, December 31, 1999		\$ <u>323</u>

(See Report of Independent Accountants)

Exhibit 2

POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1998 (UNAUDITED)

Beginning Balance, January 1, 1998		\$ 180
Receipts:		
State Distribution	245	
Other	<u>4</u>	
Total Receipts		<u>249</u>
Disbursements:		
Rent	365	
Other	<u>12</u>	
Total Disbursements		<u>377</u>
Ending Balance, December 31, 1998		\$ <u>52</u>

(See Report of Independent Accountants)



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**DEMOCRATIC PARTY**

**BROWN 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 21, 2000**