



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Executive Committee
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, 1999 and 1998. 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, 1999 and 1998.

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 political party fund 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 political party fund finance report represented by attachments 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 1, 2000

EXHIBIT 1

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

Beginning Balance, January 1, 1999		\$596
Receipts:		
State Distribution	286	
Other	<u>24</u>	
Total Receipts		<u>310</u>
Disbursements:		
Utilities	<u>584</u>	
Total Disbursements		<u>584</u>
Ending Balance, December 31, 1999		<u>\$322</u>

(See Report of Independent Accountants)

EXHIBIT 2

**DEMOCRATIC POLITICAL PARTY
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1998 (UNAUDITED)**

Beginning Balance, January 1, 1998		\$722
Receipts:		
State Distribution	360	
Other	<u>38</u>	
Total Receipts		<u>398</u>
Disbursements:		
Utilities	<u>524</u>	
Total Disbursements		<u>524</u>
Ending Balance, December 31, 1998		<u>\$596</u>

(See Report of Independent Accountants)



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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
MARCH 23, 2000**