



**DEMOCRATIC PARTY
WARREN COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Executive Committee
Warren County
233 W. Lytle Five Points Road
Springboro, OH 45066

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Warren 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 Political Party Fund 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 Warren County Democratic Political Party's Fund Finance Report with cash balances recorded on the bank reconciliations for the Warren County Democratic Party as of December 31, 1999 and December 31, 1998. 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, 1999 and December 31, 1998.

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 Section 3517.18 of the Ohio Revised Code.

We found one compliance exception with Section 3517.18 of the Ohio Revised Code, which is identified below.

Ohio Rev. Code, Section 3517.18, stipulates the purposes of which Ohio Political Parties monies may be expended. The Warren County Democratic Party spend a total of \$25 for flowers. This expenditure was improper for the purposes stipulated under Ohio Rev. Code Section 3517.18. The Warren County Democratic Party should repay the above amount of \$25 from the Warren County Democratic Executive Committee Account to the Warren County Democratic Political Party Fund Account.

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 15, 2000

Exhibit 1

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

Beginning balance, January 1, 1999		\$ 1,185
Receipts:		
State distribution	<u>1,500</u>	
Total receipts		<u>1,500</u>
Disbursements:		
Other	205	
Ohio Democratic Party	<u>1,000</u>	
Total Disbursements		<u>1,205</u>
Ending balance, December 31, 1999		\$ <u>1,480</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		\$ 2,496
Receipts:		
State distribution	<u>1,661</u>	
Total receipts		<u>1,661</u>
Disbursements:		
Other	1,972	
Ohio Democratic Party	<u>1,000</u>	
Total disbursements		<u>2,972</u>
Ending balance, December 31, 1998		<u>\$ 1,185</u>

(See Report of Independent Accountants)



STATE OF OHIO
OFFICE OF THE AUDITOR

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

WARREN 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 18, 2000**