



**DEMOCRATIC POLITICAL PARTY
CLERMONT COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Clermont County
202 Main Street
Batavia, Ohio 45103

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, solely to assist the Committee in evaluating its compliance with Sections 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2001. Management is responsible for the Committee's compliance with those requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Executive Committee. 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.

Cash Receipts

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Political Party Fund Finance Report. A refund from Cinergy was deposited into the "tax account" rather than the general account from which the original expenditure was made. This does not comply with ORC section 3517.17(A), see below.

Ohio Revised Code, Section 3517.17(A), says "Each party treasurer receiving public monies from the Ohio political party fund shall maintain such monies in an account separate from all other assets of the political party." A refund of an expenditure from the private account was deposited into the public account. This refund would be considered an "asset" and should not be commingled with the public money.

We recommend the party transfer the refunded amount to the private account as soon as funds are available.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by the Treasurer for the Democratic Executive Committee as of December 31, 2001. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.

Cash Disbursements

1. We footed the Statement of Expenditures and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.

2. We selected all disbursements and traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the Statement of Expenditures agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the list dated November 18, 2000 of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. As of October 31, 2001, National Bank and Trust no longer returns the actual canceled checks to the entity with the bank statement. The entity is sent a copy of the front side of the checks. The reconciled expenditures during these three months were for rent and phone charges and were traced to the appropriate invoices or supporting documentation. We determined no unusual occurrences. The signatory on all checks we selected was an approved signatory.
4. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found no exceptions.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on compliance of the political party fund finance report which is attached to this report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Executive Committee and is not intended to be and should not be used by anyone else.

Jim Petro
Auditor of State

February 6, 2002

**DEMOCRATIC POLITICAL PARTY
CLERMONT COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2001		\$ (69)
RECEIPTS:		
STATE DISTRIBUTION	2,482	
OTHER	<u>506</u>	
TOTAL RECEIPTS		<u>2,988</u>
DISBURSEMENTS:		
RENT	1,774	
UTILITIES	893	
OTHER	<u>131</u>	
TOTAL DISBURSEMENTS		<u>2,798</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$ 121</u>

(See Report of Independent Accountants on Applying Agreed-Upon Procedures.)



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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 19, 2002**