



**MONTGOMERY COUNTY DEMOCRATIC PARTY  
MONTGOMERY COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**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 ON APPLYING AGREED-UPON PROCEDURES

Montgomery County Democratic Executive Committee  
Dennis A. Lieberman, Chairman  
131 South Wilkinson Street  
Dayton, OH 45402

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 Ohio Campaign Finance Report. We found no exceptions.

### 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 Party 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 cash disbursement listing checking account ledger and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We 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 checking account ledger agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the checks to the list dated January 1, 2001 through December 31, 2001, of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. 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.

### **Payroll Disbursements**

We compared all personnel positions paid with Ohio Political Party Funds with those allowable under 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 Ohio Campaign 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

March 6, 2002

**MONTGOMERY COUNTY DEMOCRATIC PARTY**

**OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2001		\$ 45
RECEIPTS:		
STATE DISTRIBUTION	7,470	
OTHER	<u>9</u>	
TOTAL RECEIPTS		7,479
DISBURSEMENTS:		
SALARY	2,700	
OFFICE EXPENSE	2,500	
UTILITIES	1,300	
BANK SERVICE CHARGES	<u>72</u>	
TOTAL DISBURSEMENTS		<u>6,572</u>
ENDING BALANCE, DECEMBER 31, 2001		<u><u>\$ 952</u></u>

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





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OFFICE OF THE AUDITOR  

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**DEMOCRATIC PARTY**  
**MONTGOMERY 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**