



**DEMOCRATIC PARTY
BROWN COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

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INDEPENDENT ACCOUNTANTS' REPORT

Democratic Political Party
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 the Brown 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 noted that one warrant dated October 12, 2000 was not included on the 2000 Democratic Party's Ohio Campaign Finance Report. This warrant was never cashed by the Brown County Democratic Party and thus was eventually voided. The Treasurer should contact the Department of Taxation to reissue another warrant.

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, 2000. We recomputed the mathematical accuracy of the reconciliation.
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, 2000.

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 months of interest receipts were not included on the 2000 Ohio Campaign Finance Report and others were misclassified on the Report. We adjusted Exhibit 1 to include these interest receipts and reclassified the other receipts accordingly.

Cash Disbursements

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the 2000 Ohio Campaign Finance Report.

We noted no disbursements and confirmed from the bank statements that this was accurately reflected on the 2000 Democratic Party's Ohio Campaign Finance Reports.

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. 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 and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Jim Petro
Auditor of State

April 6, 2001

Exhibit 1

DEMOCRATIC POLITICAL PARTY
BROWN COUNTY

OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

| | | |
|------------------------------------|----------|----------------------|
| Beginning Balance, January 1, 2000 | | \$ 324 |
| Receipts: | | |
| State Distribution | 175 | |
| Other | <u>7</u> | |
| Total Receipts | | <u>182</u> |
| Disbursements: | | |
| Other | <u>0</u> | |
| Total Disbursements | | <u>0</u> |
| Ending Balance, December 31, 2000 | | \$ <u><u>506</u></u> |

(See Independent Accountants' Report)



STATE OF OHIO
OFFICE OF THE AUDITOR

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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
APRIL 24, 2001**