



**DEMOCRATIC POLITICAL PARTY  
OTTAWA COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



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OFFICE OF THE AUDITOR

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## REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Political Party  
Ottawa County  
1103 Columbia Avenue  
Port Clinton, Ohio 43452-2207

To the Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Marjorie Faust, Treasurer, solely to comply with the requirements of § 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

2. 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 Democratic Party as of December 31, 1999. We recomputed the mathematical accuracy of the reconciliation.

We also determined there were no reconciling items at December 31, 1999.

Auditor of State Bulletin 96-006, provides guidance regarding the storing of a public body's checks by means of electronic imaging. The electronic imaging of checks is acceptable to the Auditor of State's Office only in an adequate audit record can be preserved. In order for the particular electronic image to be sufficient evidential matter, the imaging of the reverse side of the check must occur, and it must be clear to the auditors which back side of a check matches its front side. It was noted that the Party's bank is only providing copies of the front of checks in their bank statements. The Party should notify the bank to return an image of both sides of the canceled checks or return the actual canceled check.

No other exceptions were found as a result of our procedures.

### **Cash Disbursements**

3. 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.
4. 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.
5. We vouched selected disbursement transactions for compliance with § 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 which is attached as Exhibit A. 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

March 20, 2000

Exhibit A

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)

<b>Beginning Balance, January 1, 1999</b>		<b>\$ 1,442</b>
<b>Receipts:</b>		
State Distribution	554	
Interest	<u>19</u>	
Total Receipts		<u>573</u>
<b>Disbursements:</b>		
Fair and Festival Expenses	534	
Donations	<u>500</u>	
Total Disbursements		<u>1034</u>
<b>Ending Balance, December 31, 1999</b>		<b><u><u>\$ 981</u></u></b>

*See Report of Independent Accountants*







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**DEMOCRATIC PARTY**

**OTTAWA 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**