



**DEMOCRATIC PARTY  
FAIRFIELD 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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**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

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## **INDEPENDENT ACCOUNTANTS' REPORT**

Dale Graham  
Democratic Party Chairman  
Democratic Party Executive Committee  
Fairfield County  
127 South Columbus Street  
Lancaster, Ohio 43130

We have performed the procedures enumerated below, which were agreed to by the Fairfield County Democratic Party Executive Committee Treasurer and Chairman, 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**

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.

**Finding:** We noted one state warrant totaling \$324.84 was not receipted and shown on the Finance Report. We have recommended that the Party investigate the disposition of this warrant.

### **Cash Reconciliation**

We compared the sum of the cash balances recorded on the Fairfield County

Democratic Party Political Party Fund 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 recomputed the mathematical accuracy of the service charges.

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 report.
2. We traced selected recorded disbursements (bank service charges) to source documentation such as bank statements.
3. We vouched selected disbursement transactions (bank service charges) for compliance with Section 3517.18 of the Ohio Revised Code.

We found no compliance exceptions with Section 3517.18 of the Ohio Revised Code.

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 purpose.

**JIM PETRO**  
Auditor of State

February 11, 2000

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

<b>BEGINNING BALANCE, JANUARY 1, 1999</b>		<b>\$ 2,626</b>
<b>RECEIPTS:</b>		
<b>STATE DISTRIBUTION</b>	<b>854</b>	
<b>OTHER</b>	<b><u>62</u></b>	
<b>TOTAL RECEIPTS</b>		<b>916</b>
<b>DISBURSEMENTS:</b>		
<b>SERVICE CHARGES</b>	<b><u>261</u></b>	
<b>TOTAL DISBURSEMENTS</b>		<b><u>261</u></b>
<b>ENDING BALANCE, DECEMBER 31, 1999</b>		<b><u><u>\$ 3,281</u></u></b>

(See Independent Accountants Report)







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**DEMOCRATIC PARTY**

**FAIRFIELD 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  
MAY 4, 2000**