



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

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**STATE OF OHIO**



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## REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Party  
Morgan County  
437 N. 8<sup>th</sup> Street  
McConnelsville, Ohio 43756-1154

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Democratic Executive Committee, 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 found two exceptions as a result of our procedures.

#### Suggestion for Improving Operations

Ohio Political Party Fund distributions received by the Treasurer were not consistently deposited in a timely manner. We recommend the Treasurer deposit checks in a timely manner to lessen the likelihood of checks being misplaced.

- c One State of Ohio warrant dated January 29, 1999, in the amount of \$.77, was not reflected on the Political Party Fund Finance Report nor deposited to the credit of the Morgan County Democratic Party. The Treasurer has indicated the warrants were not mailed to her directly but were mailed to the former Treasurer who would then forward the warrants to her.

We recommend the Treasurer contact the former Treasurer to determine the status of the warrant. If the warrant cannot be located, then we recommend the Treasurer contact the State of Ohio to request the warrant be re-issued and the current mailing address be used.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the 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 found no exceptions as a result of our 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 Ohio Campaign Finance Report.
2. We traced selected recorded disbursements to source documentation.  
  
We found one exception which is identified below.
3. We vouched selected disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found one exception with Section 3517.18 of the ORC, which is identified below.

#### Suggestion for Improving Operations

One State of Ohio warrant dated October 14, 1998, in the amount of \$23.22 was deposited in the depository on February 1, 1999. The bank charged back the deposit and added a \$3.00 service fee because it had a stale date. Therefore, the Morgan County Democratic Party was charged a service fee and did not receive the monies due to it.

We recommend the Treasurer contact the State of Ohio to request the warrant be re-issued and contact the bank to request the service fee be rescinded.

### Payroll Disbursements

There were no personnel positions paid with Ohio Political Party Fund monies during the year ended December 31, 1999.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the Ohio Campaign Fund Finance Report which is included herein. 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. An asterisk indicates this item was included in the previous Report of Independent Accountants.

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 4, 2000

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

<b>Beginning Balance, January 1</b>		\$112
<b>Receipts:</b>		
State Distribution	101	
Other	<u>100</u>	
Total Receipts		201
<b>Disbursements:</b>		
Returned Deposit	23	
Bank Service Charge	<u>3</u>	
Total Disbursements		<u>26</u>
<b>Ending Balance, December 31</b>		<b><u>\$287</u></b>

(See Report of Independent Accountants)







**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

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**DEMOCRATIC PARTY**

**MORGAN 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 27, 2000**