



**DEMOCRATIC POLITICAL PARTY  
HURON 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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## REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Political Party  
Huron County  
638 Boughtonville Road  
Willard, Ohio 44890-9780

To the Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Phil Clemons, 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 Political Party Public Funds Report.

We found no exceptions as a result of our procedures.

### Cash Reconciliation

2. We compared the December 31, 1999, cash balance recorded on the Political Party Public Funds Report with the cash balance of the Party's public funds bank account balance as of December 31, 1999.

We noted the following:

There was a deposit to the Party's public funds bank account on June 9, 1999 in the amount of \$67.73. This appears to have been for "non-public funds" deposited to the incorrect Party bank account. The deposit was not included as part of the receipts on the Ohio Political Party Funds Report, and is not included on Exhibit A. This deposit was still included as part of the Party's public funds bank account balance as of April 5, 2000. The Party Treasurer indicated that the money would be withdrawn from the "public" account and placed in the "non-public" account.

### **Cash Disbursements**

3. The Political Party Public Funds Report indicated that there were no disbursements for the fiscal 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 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

April 5, 2000

Exhibit A

POLITICAL PARTY PUBLIC FUNDS REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)

<b>Beginning Balance, January 1, 1999</b>		<b>\$ 302</b>
<b>Receipts:</b>		
State Distribution	491	
Interest	<u>9</u>	
Total Receipts		<u>500</u>
<b>Disbursements:</b>		<u>0</u>
<b>Ending Balance, December 31, 1999</b>		<b><u><u>\$ 802</u></u></b>

*See Report of Independent Accountants*







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**DEMOCRATIC PARTY**

**HURON 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**