



**MONTGOMERY COUNTY DEMOCRATIC PARTY  
MONTGOMERY COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



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

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**STATE OF OHIO**





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

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## REPORT OF INDEPENDENT ACCOUNTANTS

Montgomery County Democratic Party  
Executive Committee  
Dennis A. Lieberman, Chairman  
131 South Wilkinson Street  
Dayton, Ohio 45402

We have performed the procedures enumerated below, which were agreed to by the Montgomery County Democratic Party, 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 Public Funds Report.

We found no exceptions as a result of our procedures.

### Cash Reconciliation

We compared the sum of the cash balances recorded on the Democratic Political Party Public Funds Report with cash balances recorded on the bank reconciliation for the Party as of December 31, 2000. We recomputed the mathematical accuracy of the reconciliation.

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.

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 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.

**Cash Disbursements (Continued)**

3. We vouched selected disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

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

**Payroll Disbursements**

We compared all personnel positions paid with Ohio Political Party Fund monies with those allowable under Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of the 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, however, the report is a matter of public record and distribution is not limited.

**Jim Petro**  
Auditor of State

February 13, 2001

**MONTGOMERY COUNTY DEMOCRATIC PARTY**

**POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**(UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2000		\$ 2,858
RECEIPTS:		
STATE DISTRIBUTION	7,790	
OTHER	<u>35</u>	
TOTAL RECEIPTS		7,825
DISBURSEMENTS:		
SALARY	2,600	
OFFICE EXPENSE	4,500	
UTILITIES	3,500	
SERVICE CHARGE	<u>38</u>	
TOTAL DISBURSEMENTS		<u>(10,638)</u>
ENDING BALANCE, DECEMBER 31, 2000		\$ <u>45</u>

(See Report of Independent Accountants.)





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**MONTGOMERY COUNTY DEMOCRATIC PARTY**

**MONTGOMERY 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  
MARCH 6, 2001**