



**CLARK COUNTY DEMOCRATIC PARTY
CLARK COUNTY**

AGREED UPON PROCEDURES

JANUARY 1, 1999 - DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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INDEPENDENT ACCOUNTANTS REPORT

Clark County Democratic Party
Clark County
645L Villa Road
Springfield, Ohio 45503

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Clark County Democratic Party Treasurer, 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 Ohio Campaign Finance Report.

We found no exceptions as a result of the procedures.

Cash Reconciliation

We compared the Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Clark County Democratic Political Party as of December 31, 1999. We re-computed the mathematical accuracy of the reconciliation.

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 Ohio Campaign 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.
3. We voiced 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.

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 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 those procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Jim Petro
Auditor of State

March 23, 2000

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

BEGINNING BALANCE, JANUARY 1, 1999		\$1338
RECEIPTS:		
STATE DISTRIBUTION	1680	
OTHER	<u>25</u>	
TOTAL RECEIPTS		1705
DISBURSEMENTS:		
RENT	675	
INSURANCE	350	
OTHER	<u>872</u>	
		<u>1897</u>
ENDING BALANCE, DECEMBER 31, 1999		<u>\$1,146</u>

(See Independent Accountants Report.)



STATE OF OHIO
OFFICE OF THE AUDITOR

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DEMOCRATIC PARTY

CLARK 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**