



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

Democratic Executive Committee  
Michal Searls, Treasurer  
1958 Harris Drive  
Marion, Ohio 43302

We have performed the procedures enumerated below, which were agreed to by the 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**

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 no exceptions as a result of our procedures.

### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Marion County Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Marion County Democratic Political Party as of 12/31/99. 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 12/31/99.

We found one exception as a result of these procedures. A disbursement to the Ohio Democratic Chair Association made on 12/13/99 for \$50 had not cleared the bank as of 12/31/99. It was not included in the Marion County Ohio Campaign Finance Report as a disbursement nor was it included as a reconciling item on the cash reconciliation. No other exceptions were found as a result of these 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 vouched selected disbursement transactions for compliance with 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 Ohio Campaign Finance Report which is attached as Exhibit 1. 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 4, 2000

EXHIBIT 1

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

BEGINNING BALANCE, JANUARY 1, 1999		\$ 58.08
RECEIPTS:		
STATE DISTRIBUTION	<u>557.37</u>	
TOTAL RECEIPTS		<u>557.37</u>
DISBURSEMENTS:		
OHIO DEMOCRATIC PARTY	80.00	
POSTMASTER	<u>119.00</u>	
TOTAL DISBURSEMENTS		<u>199.00</u>
ENDING BALANCE, DECEMBER 31, 1999		<u>\$ 416.45</u>

(See Report of Independent Accountants.)







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**DEMOCRATIC PARTY**

**MARION 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 9, 2000**