



**DEMOCRATIC POLITICAL PARTY
SANDUSKY COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Ohio Campaign Finance Report (Exhibit A)	3

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REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Political Party
Sandusky County
1027 Buckland Avenue
Fremont, Ohio 43420-2805

To the Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Don Nalley, 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 discussed 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 the amounts on the Ohio Campaign Finance Report.

We found one exception as a result of our procedures:

- The Democratic Party received a warrant for \$39.85 in October, 1999, which was not deposited in the checking account until January 2000. The Treasurer should take steps to ensure that deposits are made in a timely manner.

Bank Reconciliation

2. We compared the sum of the cash balances recorded on the Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation, 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

3. We confirmed the mathematical accuracy of the disbursement listing and compared the total to the total disbursements shown on the Ohio Campaign Finance Report.

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 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

March 1, 2000

Exhibit A

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

Beginning Balance, January 1, 1999		\$ 342
Receipts:		
State Distribution	<u>469</u>	
Total Receipts		<u>469</u>
Ending Balance, December 31, 1999		<u>811</u>

See Report of Independent Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

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DEMOCRATIC PARTY

SANDUSKY 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 4, 2000**