



**PORTAGE DEMOCRATIC PARTY
PORTAGE COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

Portage County Democratic Central Executive Committee
340 Elm Street
Ravenna, OH 44266

To the Portage County Democratic Organization Central & Executive Committee:

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 an exception as a result of our procedures. The 10/14/99 Ohio Political Party Fund receipt of \$219.18 as listed on the Distribution Transaction List was deposited into the Public Funds bank account and not included as a receipt amount on the Ohio Campaign Finance Report. We recommend that the Treasurer file an amended Ohio Campaign Finance Report to include this receipt amount.

CASH RECONCILIATION

1. We compared the sum of the cash balances recorded on the Democratic Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Democratic Party as of 12/31/99. We recomputed the mathematical accuracy of the reconciliation.

We also agreed reconciling items appearing on the December 31, 1999 bank reconciliation to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that these reconciling items were proper at December 31, 1999.

CASH RECONCILIATION (Continued)

We found some exceptions as a result of our procedures. The reconciled cash balance at January 1, 1999 on the Ohio Campaign Finance Report did not agree to the January 1, 1999 reconciled bank balance. The reconciled cash balance at December 31, 1999 on the Ohio Campaign Finance Report did not agree to the December 31, 1999 reconciled bank balance. We recommend that the Treasurer reconcile these amounts and adjust the books accordingly. The finance report, as shown as Exhibit A, reflects the adjusted balance which was agreed to by the Treasurer.

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 reviewed selected disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of our 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 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

June 21, 2000

**DEMOCRATIC POLITICAL PARTY
PORTAGE COUNTY
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)**

BEGINNING BALANCE - January 1, 1999		\$2,507
RECEIPTS:		
State Distribution	\$1,597	
Other	439	
TOTAL RECEIPTS		<u>2,036</u>
DISBURSEMENTS:		
Other	146	
TOTAL DISBURSEMENTS		<u>146</u>
ENDING BALANCE - December 31, 1999		<u><u>\$4,397</u></u>

(See Report of Independent Accountants)



STATE OF OHIO
OFFICE OF THE AUDITOR

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DEMOCRATIC POLITICAL PARTY

PORTAGE 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
AUGUST 3, 2000**