



**COSHOCTON COUNTY DEMOCRATIC PARTY**

**AGREED - UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



**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 on Agreed-Upon Procedures

Coshocton County Democratic Party Executive Committee  
940 Orchard Street  
Coshocton, OH 43812

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Executive Committee, solely to comply with the requirements of Ohio Rev. Code Section 3517.17. 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 them to amounts shown on the Ohio 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 Ohio Political Party Public Funds Report with cash balances recorded on the bank reconciliation for the Coshocton County Democratic Party as of December 31, 1999. We verified 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, 1999.

We found no exceptions as a result of these procedures.

**COSHOCTON COUNTY DEMOCRATIC PARTY**

### **Cash Disbursements**

We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the Ohio Political Party Public Funds Report.

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.

We vouched selected disbursement transactions for compliance with Ohio Rev. Code Section 3517.18.

We found no exceptions as a result of these procedures.

### **Payroll Disbursements**

The Democratic Party Executive Committee had no payroll disbursements during 1999.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the accompanying Ohio Political Party Public Funds Report. 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

February 4, 2000

**DEMOCRATIC POLITICAL PARTY  
COSHOCOTON COUNTY  
OHIO POLITICAL PARTY PUBLIC FUNDS REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999  
(UNAUDITED)**

Beginning Balance, January 1, 1999	\$ 67
Receipts:	
State Distribution	469
Disbursements:	
Office Supplies - Postage	389
Other	<u>31</u>
Total Disbursements	<u>420</u>
Ending Balance, December 31, 1999	<u>\$116</u>

See Report of Independent Accountants on Agreed-Upon Procedures





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**DEMOCRATIC PARTY**

**COSHOCTON 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 7, 2000**