



ASHLAND COUNTY DEMOCRATIC PARTY
AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS ON AGREED-UPON PROCEDURES

Ashland County Democratic Party Executive Committee
43 East Main Street
Ashland, Ohio 44805

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

1. We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them 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 cash balance recorded on the Ohio Campaign Finance Report with the bank balance for the Ashland County Democratic Party as of December 31, 2000.

There were no reconciling items at December 31, 2000.

We found no exceptions 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 Ohio Rev. Code Section 3517.18.

We found no exceptions as a result of these procedures.

Payroll Disbursements

The Ashland County Democratic Party Executive Committee had no payroll disbursements during 2000.

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 Campaign Finance 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 13, 2001

**DEMOCRATIC POLITICAL PARTY
ASHLAND COUNTY
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2000
(UNAUDITED)**

Beginning Balance, January 1, 2000		\$ 906
Receipts:		
State Distribution	<u>386</u>	
Total Receipts		386
Disbursements:		
Postage	229	
Supplies and Copies	77	
Dues	50	
Newsletter	13	
Headquarter Cable	<u>154</u>	
Total Disbursements		<u>523</u>
Ending Balance, December 31, 2000		\$ <u>769</u>

See Report of Independent Accountants on Agreed-Upon Procedures



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

ASHLAND COUNTY DEMOCRATIC PARTY

ASHLAND 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 6, 2001**