



**DEMOCRATIC PARTY
SCIOTO COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

DEMOCRATIC PARTY
SCIOTO COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Party
Scioto County
2215 Grant Street
Portsmouth, Ohio 45662

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Democratic Executive Committee, 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, if any, are as follows:

Cash Receipts

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

We compared the sum of the cash balances recorded on the Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Democratic Party as of December 31, 2000. We recomputed the mathematical accuracy of the reconciliation.

We found no exceptions as a result of our 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. The Democratic Party has a savings account and disbursements are made by money order.
3. We vouched disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of our procedures.

Democratic Party
Scioto County
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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 included herein. 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 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

January 23, 2001

**DEMOCRATIC PARTY
PIKE COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)**

Beginning Balance, January 1		\$ 1054
Receipts:		
State Distribution	\$ 586	
Interest	<u>27</u>	
Total Receipts		613
Disbursements:		
Other	<u>\$ 801</u>	
Total Disbursements		<u>801</u>
Ending Balance, December 31		<u><u>\$ 866</u></u>

(See Report of Independent Accountants)



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DEMOCRATIC PARTY

SCIOTO 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
FEBRUARY 20, 2001**