



**JEFFERSON DEMOCRATIC PARTY  
JEFFERSON COUNTY**

**AGREED UPON PROCEDURES**

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



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants .....	1
Political Party Finance Report For the Year Ended December 31, 1999 .....	3

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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## **REPORT OF INDEPENDENT ACCOUNTANTS**

Democratic Political Party  
Jefferson County  
800 Niagara Street  
Toronto, Ohio 43964

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Richard C. Silverthorn, Jefferson County Democratic Party 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 Political Party Fund Finance Report.

We found no exceptions as a result of our procedures.

### **Cash Reconciliations**

1. We compared the sum of the cash balances recorded on the Jefferson County Democratic Party's Fund 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 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 12/31/99.

We found no exceptions as a result of the 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 political party fund finance report.
2. We traced recorded disbursements to source documentation such as invoices and canceled checks.

3. We tested disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

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 21, 2000

Exhibit A

POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999

<b>BEGINNING BALANCE, JANUARY 1, 1999</b>		<b>\$396</b>
<b>RECEIPTS</b>		
State Distributions	<u>812</u>	
<b>TOTAL RECEIPTS</b>		<u>812</u>
<b>DISBURSEMENTS</b>		
Miscellaneous	<u>800</u>	
<b>TOTAL DISBURSEMENTS</b>		<u>800</u>
<b>ENDING BALANCED, DECEMBER 31, 1999</b>		<u><u>\$408</u></u>

(See Report of Independent Accountants.)







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**DEMOCRATIC PARTY**

**JEFFERSON 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 11, 2000**