



**DEMOCRATIC PARTY
LICKING COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Mr. Michael King
Democratic Party Chairman
Democratic Party Executive Committee
Licking County
2 North 1st Street
Newark, Ohio 43055

We have performed the procedures enumerated below, which were agreed to by the Licking County Democratic Party Executive Committee 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

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 Reconciliation

We compared the sum of the cash balances recorded on the Licking County Democratic Party Political Party Fund Finance Report with cash balances recorded on the bank reconciliation for the Democratic Party as of December 31, 1999. We recomputed the mathematical accuracy of the reconciliation.

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 selected recorded disbursements (bank service charges) to source documentation such as bank statements.
3. We vouched selected disbursement transactions (bank service charges) for compliance with Section 3517.18 of the Ohio Revised Code.

We found no compliance exceptions with Ohio Rev. Code Section 3517.18, however we did identify the condition below:

The Democratic Party Executive Committee leased space from the American Legion for the period January 1 through December 31, 1999. The lease payment was made in one lump sum payment.

We were able to satisfy ourselves on the existence and the accuracy of the payment amount in reference to the canceled check, however, there was no documentation, such as a lease agreement between the parties, to support the expenditure.

The Democratic Executive Committee should execute a written lease agreement with the American Legion to ensure all terms and provisions are understood.

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 purpose.



JIM PETRO
Auditor of State

February 11, 2000

**POLITICAL PARTY FUND FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999
(UNAUDITED)**

EXHIBIT A

BEGINNING BALANCE, JANUARY 1, 1999		\$ 1,249
RECEIPTS:		
STATE DISTRIBUTION	\$1,527	
OTHER	<u>50</u>	
TOTAL RECEIPTS		1,577
DISBURSEMENTS:		
RENT	\$1,000	
OTHER	<u>458</u>	
TOTAL DISBURSEMENTS		<u>1,458</u>
ENDING BALANCE, DECEMBER 31, 1999		<u>\$ 1,368</u>

(See Independent Accountants Report)



STATE OF OHIO
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DEMOCRATIC PARTY

LICKING 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 27, 2000