



**DEMOCRATIC PARTY PUBLIC FUND
LOGAN COUNTY**

AGREED UPON PROCEDURES

JANUARY 1, 1999 TO DECEMBER 31, 1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

Logan County Democratic Executive Committee
2211 County Road 13
Bellefontaine, Ohio 43311

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Treasurer of the Democratic Party, 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 posted to the cash receipts listing and 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 sum of the cash balances recorded on the Logan County Democratic Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Logan County Democratic Political Party as of 12/31/99. 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 total to the disbursement total on the Ohio Campaign Finance Report.
2. We verified that the amount of each recorded disbursement was correct and traced it to the canceled check. We also determined that each check corresponded to the payee on the check register, and that each check was signed by the authorized signatory and endorsed by the payee.
3. We vouched the 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 Ohio Campaign Finance Report which is attached as Exhibit 1. 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

May 12, 2000

**EXHIBIT 1
DEMOCRATIC POLITICAL PARTY
LOGAN COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 1999		\$ 136
RECEIPTS:		
STATE DISTRIBUTION	<u>364</u>	
TOTAL RECEIPTS		<u>364</u>
DISBURSEMENTS:		
TO STATE REPUBLICAN PARTY	<u>300</u>	
TOTAL DISBURSEMENTS		<u>300</u>
ENDING BALANCE, DECEMBER 31, 1999		\$ <u>200</u>

(See Report of Independent Accountants)



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DEMOCRATIC PARTY

LOGAN 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
MAY 30, 2000**