MORROW COUNTY DEMOCRATIC POLITICAL PARTY

AGREED-UPON PROCEDURES

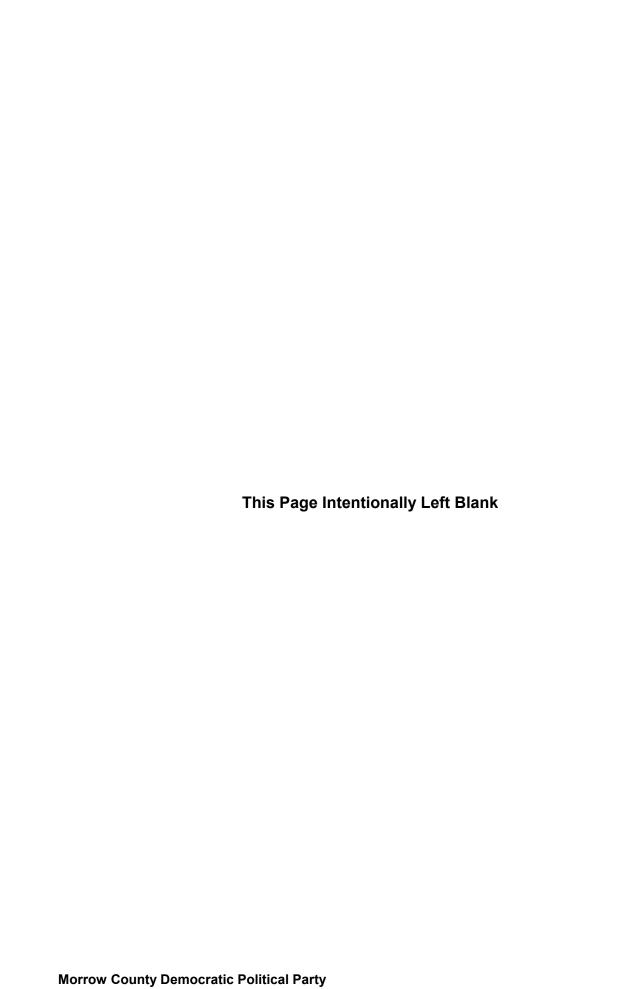
MORROW COUNTY

FOR THE YEAR ENDED DECEMBER 31, 1999



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REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Executive Committee 2310 County Road 206 Marengo, Ohio 43334

We have performed the procedures enumerated below, which were agreed to by the Treasurer and 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 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 Political Party Fund Finance Report of the Morrow County Democratic Party (the Party) with cash balances recorded on the bank reconciliation for the Party as of December 31, 1999. 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 December 31, 1999.

We found no exceptions as a result of the procedures.

Democratic Executive Committee Report of Independent Accountants Page 2

Cash Disbursements

The Party made no disbursements from their political party fund during the fiscal year.

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 28, 2000

EXHIBIT A

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

BEGINNING BALANCE, JANUARY 1, 1999 \$ 2,790

RECEIPTS:

STATE DISTRIBUTION 176 OTHER 88

TOTAL RECEIPTS 264

DISBURSEMENTS:

OPERATING COSTS 0

TOTAL DISBURSEMENTS ___0

ENDING BALANCE, DECEMBER 31, 1999 \$ 3054

(See Report of Independent Accountants)



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DEMOCRATIC PARTY

MORROW 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED MARCH 21, 2000