



**RICHLAND COUNTY DEMOCRATIC PARTY**

**AGREED - UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



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

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**STATE OF OHIO**





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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## REPORT OF INDEPENDENT ACCOUNTANTS ON AGREED-UPON PROCEDURES

Richland County Democratic Party Executive Committee  
158 Honey Creek Road  
Bellville, Ohio 44813

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Executive Committee (the 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 them to amounts shown on the Ohio Campaign Finance Report.

We found no exceptions as a result of our procedures.

### **Cash Reconciliation**

We compared the cash balance recorded on the Committee's Ohio Campaign Finance Report with the bank balance for the Committee's Public Funds account as of December 31, 2000.

There were no reconciling items at December 31, 2000.

We found no exceptions as a result of our procedures.

### **Cash Disbursements**

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.

We traced all recorded disbursements to source documentation such as invoices and canceled checks. We also determined that the checks corresponded to the names on the invoices and that the checks were signed by authorized signatories and endorsed by the payee.

**Cash Disbursements (Continued)**

We vouched all disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of our procedures.

**Payroll Disbursements**

The Committee had no payroll cash disbursements during 2000.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the accompanying Ohio Campaign Finance Report. 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

February 23, 2001

**DEMOCRATIC POLITICAL PARTY  
RICHLAND COUNTY  
OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(UNAUDITED)**

|                                    |           |               |
|------------------------------------|-----------|---------------|
| Beginning Balance, January 1, 2000 |           | \$1,161       |
| Receipts:                          |           |               |
| State Distribution                 | 1,102     |               |
| Interest                           | <u>5</u>  |               |
| Total Receipts                     |           | 1,107         |
| Disbursements:                     |           |               |
| Postage                            | 920       |               |
| Contributions                      | 900       |               |
| Supplies                           | 190       |               |
| Other                              | <u>50</u> |               |
| Total Disbursements                |           | <u>2,060</u>  |
| Ending Balance, December 31, 2000  |           | \$ <u>208</u> |

See Report of Independent Accountants on Agreed-Upon Procedures.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**RICHLAND COUNTY DEMOCRATIC PARTY**

**RICHLAND 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  
MARCH 13, 2001**