



**DEMOCRATIC PARTY
MONROE COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**DEMOCRATIC PARTY
MONROE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Executive Committee
Monroe County
Manifred Taylor, Treasurer
P. O. Box 299
Woodsfield, Ohio 43793

To Members of the Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Democratic 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, if any, 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 Public Funds Report.

We found no exceptions as a result of our procedures.

Cash Reconciliation

We compared the sum of the cash balances recorded on the Democratic Party's Political Party Public Funds Report with cash balances recorded on the bank reconciliation for the Democratic Party as of December 31, 2000. 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 Public Funds Report.
2. We traced the recorded disbursement to the source document such as the canceled check. We also determined that the check corresponded to the name of the appropriate payee and that the check was signed by the authorized signatories.

Cash Disbursements (Continued)

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

We found no exceptions as a result of our 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 Public Funds Report which is included herein. 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

January 29, 2001

**DEMOCRATIC PARTY
MONROE COUNTY**

**POLITICAL PARTY PUBLIC FUNDS REPORT
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)**

Beginning Balance, January 1		\$ 251
Receipts:		
State Distribution	\$86	
Interest	<u>7</u>	
Total Receipts		<u>93</u>
Disbursements:		
Rentals	<u>\$254</u>	
Total Disbursements		<u>254</u>
Ending Balance, December 31		<u>\$ 90</u>

(See Report of Independent Accountants)



STATE OF OHIO
OFFICE OF THE AUDITOR

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DEMOCRATIC PARTY

MONROE 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
FEBRUARY 22, 2001**