



**DEMOCRATIC POLITICAL PARTY  
WILLIAMS COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



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

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**STATE OF OHIO**



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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

One Government Center  
Room 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
www.auditor.state.oh.us

## **REPORT OF INDEPENDENT ACCOUNTANTS**

Democratic Political Party  
Williams County  
PO Box 956  
Bryan, Ohio 43506-0956

To the Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the party treasurer, solely to comply with the requirements of § 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 shown on the Ohio Campaign Finance Report.

We found no exceptions as a result of our procedures.

### **CASH RECONCILIATION**

2. We compared the sum of the cash balances recorded on the Williams County Democratic Political Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Williams County Democratic Political Party as of December 31, 1999. We recomputed the mathematical accuracy of the reconciliation.
3. 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 our procedures.

### **CASH DISBURSEMENTS**

4. 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.
5. We traced selected 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)**

6. We vouched selected disbursement transactions for compliance with § 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 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 purposes.

**Jim Petro**  
Auditor of State

March 15, 2000

Exhibit A

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

<b>Beginning Balance, January 1, 1999</b>		<b>\$ 240</b>
<b>Receipts:</b>		
State Distribution	182	
Other	<u>3</u>	
Total Receipts		<u>185</u>
<b>Disbursements:</b>		
Duplicate Statement Charge	12	
Postmaster	64	
<i>Bryan Times</i>	120	
Williams County Agriculture Society	<u>195</u>	
Total Disbursements		<u>391</u>
<b>Ending Balance, December 31, 1999</b>		<b><u><u>\$ 34</u></u></b>

*See Report of Independent Accountants*







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**DEMOCRATIC PARTY**

**WILLIAMS 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 4, 2000**