



**MAHONING DEMOCRATIC PARTY  
MAHONING COUNTY**

**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**

JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Mahoning County Democratic Organization  
Central & Executive Committee  
P.O. Box 3965  
Youngstown, Ohio 44513

To the Mahoning County Democratic Organization Central & Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Treasurer, 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 shown on the Political Party Public Funds Report.

We noted that the Ohio Political Party Fund receipt dated 1/13/00 in the amount of \$67.67 was received but never cashed. We also noted that the Ohio Political Party Fund receipt dated 10/12/00 in the amount of \$419.23 was not received by the party treasurer. We recommend that the Treasurer take steps to have these checks reissued.

**CASH RECONCILIATION**

1. 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 12/31/00. We recomputed the mathematical accuracy of the reconciliation.

We found no exceptions as a result of our 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 selected recorded disbursements to source documentation such as canceled checks. We also determined that the checks were signed by authorized signatories and endorsed by the payee.
3. We reviewed selected disbursement transactions 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 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, however, the report is a matter of public record and distribution is not limited.

**Jim Petro**  
Auditor of State

June 8, 2001

EXHIBIT A

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

BEGINNING BALANCE - January 1, 2000		\$119
<b>RECEIPTS:</b>		
State Distribution	\$2,641	
TOTAL RECEIPTS		<u>2,641</u>
<b>DISBURSEMENTS:</b>		
Other	1,561	
TOTAL DISBURSEMENTS		<u>1,561</u>
ENDING BALANCE - December 31, 2000		<u>\$1,199</u>

(See Report of Independent Accountants)





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**MAHONING COUNTY DEMOCRATIC PARTY**

**MAHONING 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  
AUGUST 9, 2001**