AUDITOR OX

DEMOCRATIC PARTY MORGAN COUNTY

AGREED UPON PROCEDURES

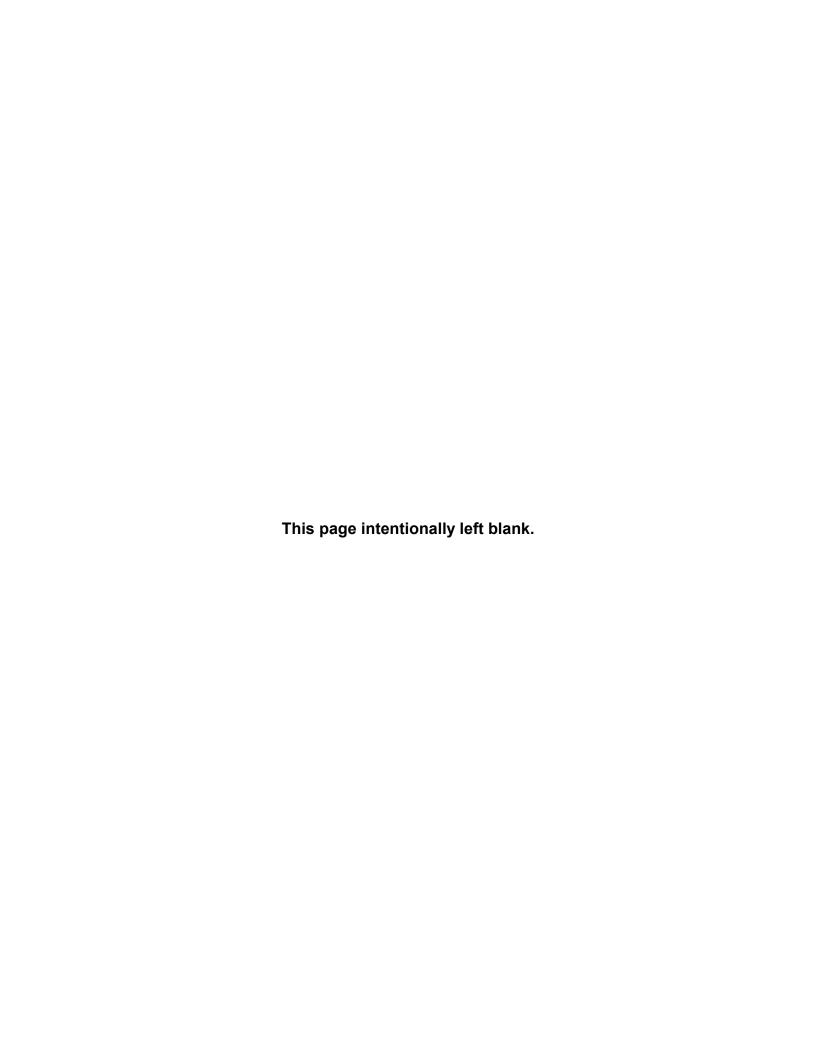
FOR THE YEAR ENDED DECEMBER 31, 2000



DEMOCRATIC PARTY MORGAN COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Party Morgan County 437 North Eighth Street McConnelsville, Ohio 43756

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Democratic Party Executive Committee, Morgan County, solely to comply with the requirements of Ohio Revised Code § 3517.17. 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 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 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.

There were no reconciling items appearing on that 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 Fund Finance Report.
- 2. We traced the recorded disbursements to source documentation. 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.
- 3. We vouched the disbursement transactions for compliance with Ohio Revised Code § 3517.18.

We found no exceptions as a result of our procedures.

Democratic Party Morgan County Report of Independent Accountants Page 2

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 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

February 2, 2001

DEMOCRATIC PARTY MORGAN COUNTY

POLITICAL PARTY FUND FINANCE REPORT FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

Beginning Balance, January 1			287
Receipts:			
State Distribution	\$ 81		
Total Receipts			81
Disbursements:			
Rent	\$ 160		
Postage	132		
Bank Charges	13		
Total Disbursements			305
Ending Balance, December 31			63

(See Report of Independent Accountants)



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DEMOCRATIC PARTY

MORGAN 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 FEBRUARY 22, 2001