



**GREENE COUNTY DEMOCRATIC PARTY  
GREENE COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**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 ON APPLYING AGREED-UPON PROCEDURES

Greene County Democratic Executive Committee  
1170 Grinnell Dr.  
Yellow Springs, OH 45387

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, solely to assist the Committee in evaluating its compliance with Sections 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2001. Management is responsible for the Committee's compliance with those requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Executive Committee. 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.

### 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.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Carl Woten, Treasurer, for the Greene County Democratic Party as of December 31, 2001. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.
4. There were no reconciling items as of December 31, 2001.

### Cash Disbursements

1. We footed the cash disbursement listing in the Statement of Expenditures and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We selected all disbursement transactions, and traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the Statement of Expenditure Reports agreed to the payees and amounts on the canceled checks.
3. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found no exceptions.

Greene County Democratic Party Executive Committee  
Report of Independent Accountants on Applying Agreed-Upon Procedures  
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We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on compliance of the Ohio Campaign Finance Report which is attached to this report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have 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 purpose.

**JIM PETRO**  
Auditor of State

March 4, 2002

**DEMOCRATIC POLITICAL PARTY  
GREENE COUNTY**

**OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2001		\$ 119
RECEIPTS:		
State Distributions	\$ 1,929	
Other	<u>10</u>	
TOTAL RECEIPTS		1,939
DISBURSEMENTS:		
State Political Party	1,000	
Phone	365	
Other	<u>50</u>	
TOTAL DISBURSEMENTS		<u>1,415</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$ 643</u>

(See Independent Accountants Report on Applying Agreed Upon Procedures.)





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**DEMOCRATIC PARTY**

**GREENE 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 19, 2002**