



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**DEMOCRATIC PARTY
OTTAWA COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Ottawa County
1103 Columbia Avenue
Port Clinton, Ohio 43452-2207

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 §§ 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 Ohio Campaign Finance Report with the cash balances reconciled by Marjorie Faust for the 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. We agreed reconciling items appearing on that reconciliation to canceled checks. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2001.

Cash Disbursements

1. We footed the Statement of Expenditures and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We tested all disbursement transactions. We 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 on the Statement of Expenditures agreed to the payees and amounts on the canceled checks.

3. We compared the signature on the check to the authorized signatory of the Treasurer. We compared the endorsement to the payee listed on the check. The signatory on all checks were approved signatories.
4. We compared the purpose for the disbursement with the allowable uses described in § 3517.18 of the Ohio Revised Code.

We found no exceptions.

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 information and use of the Executive Committee and is not intended to be and should not be used by anyone else.

Jim Petro
Auditor of State

March 8, 2002

DEMOCRATIC PARTY
OTTAWA COUNTY

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

Beginning Balance, January 1, 2001		\$ 109
Receipts:		
State Distribution	<u>507</u>	
Total Receipts		<u>507</u>
Disbursements:		
Fair Booth Rent	<u>521</u>	
Total Disbursements		<u>521</u>
Ending Balance, December 31, 2001		<u><u>\$ 95</u></u>

See Report of Independent Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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DEMOCRATIC PARTY

OTTAWA 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 2, 2002**