



**CLARK COUNTY DEMOCRATIC PARTY
CLARK COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Clark County
151 N. Buena Vista Rd.
South Vienna, Ohio 45369

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 Bonnie McClenen for the Committee 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.

Cash Disbursements

1. We footed the check register and compared the totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We inspected 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 check register agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the list dated December 31, 2001 of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was an approved signatory.

However, we noted 6 unused checks (numbers 2188 through 2123) that were pre-signed by the Chairman. To reduce the risk of misappropriation of funds by theft or other means, checks should not be signed until receipt of invoice or other payment documentation, and the payee and amount are completed on the check.

4. 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.

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 purposes.

Jim Petro
Auditor of State

February 15, 2002

**DEMOCRATIC POLITICAL PARTY
CLARK COUNTY
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2001		\$1,480
RECEIPTS:		
STATE DISTRIBUTION	1,534	
OTHER	<u>14</u>	
TOTAL RECEIPTS		1,548
DISBURSEMENTS:		
POSTAGE	139	
TELEPHONE CHARGES	587	
BANK SERVICE CHARGES	<u>108</u>	<u>834</u>
ENDING BALANCE, DECEMBER 31, 2001		<u><u>\$2,194</u></u>

(See Report of Independent Accountants on Agreed-Upon Procedures)



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DEMOCRATIC PARTY

CLARK 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 12, 2002**