



**DEMOCRATIC POLITICAL PARTY
ROSS COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**DEMOCRATIC POLITICAL PARTY
ROSS COUNTY**

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants	1
Political Party Fund Financial Report - Exhibit A	3

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**STATE OF OHIO
OFFICE OF THE AUDITOR**

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REPORT INDEPENDENT ACCOUNTANTS

Cheryl Gallagher, Treasurer
Democratic Executive Committee
Ross County
280 E. Main Street
Chillicothe, Ohio 45601

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee (the 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 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 Statement of Contributions Received report and the Political Party Public Funds report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Public Funds Report with the cash balances reconciled by the Treasurer 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 cash disbursement listing, Expenditures from Ohio Political Party Fund Monies report and compared the listing totals to the disbursement total on the Political Party Public Funds 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 cash disbursement journal agreed to the payees and amounts on the canceled checks.

Cash Disbursements (Continued)

3. We compared the authorized signatories provided to us from the Committee to the withdrawal forms from the saving account for the year ended December 31, 2001.
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 political party fund 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 Committee and is not intended to be and should not be used by anyone else.

JIM PETRO
Auditor of State

January 25, 2002

DEMOCRATIC POLITICAL PARTY
ROSS COUNTY

EXHIBIT A

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

BEGINNING BALANCE, JANUARY 1, 2001		\$ 906
RECEIPTS:		
STATE DISTRIBUTION	<u>327</u>	
TOTAL RECEIPTS		327
DISBURSEMENTS:		
OTHER	<u>400</u>	
TOTAL DISBURSEMENTS		<u>400</u>
ENDING BALANCE, DECEMBER 31, 2001		\$ <u>833</u>

(See Independent Accountants Report)



STATE OF OHIO
OFFICE OF THE AUDITOR

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DEMOCRATIC PARTY

ROSS 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
FEBRUARY 19, 2002**