



**DEMOCRATIC POLITICAL PARTY  
UNION COUNTY**

**AGREED-UPON PROCEDURES**

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



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**DEMOCRATIC POLITICAL PARTY  
UNION COUNTY**

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OFFICE OF THE AUDITOR**

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## **REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES**

Democratic Executive Committee  
Union County  
238 Ottawa Street  
Richwood, Ohio 43344

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 Political Party Fund Finance Report. We found no exceptions.

### **Cash Reconciliation**

We compared the cash balance recorded on the Committee's Political Party Fund Finance Report with the bank balance on the month end bank statement. The balances agreed.

### **Cash Disbursements**

1. We footed the statement of expenditures and compared the listing totals to the disbursement totals on the political party fund 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 expenditures 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.

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.

Democratic Party  
Union County  
Report of Independent Accountants  
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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

January 31, 2002

DEMOCRATIC POLITICAL PARTY  
UNION COUNTY

POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2001	\$ 233
RECEIPTS:	
STATE DISTRIBUTION	328
DISBURSEMENTS:	
OTHER	<u>403</u>
ENDING BALANCE, DECEMBER 31, 2001	<u>\$ 158</u>

(See Report of Independent Accountants)







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**DEMOCRATIC PARTY**

**UNION 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**