



**WAYNE COUNTY DEMOCRATIC PARTY**

**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

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## Report of Independent Accountants on Agreed-Upon Procedures

Democratic Party Executive Committee  
Wayne County Democratic Party  
P.O. Box 182  
Wooster, Ohio 44691

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Wayne County 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 also verified the \$1,147 loan received from the Wayne Savings Regular Political Account in 2000 to pay certain expenses. During 2001, no payment was made on the loan. 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 Blake Stone, Treasurer for the Wayne County Democratic Executive 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.
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 cash disbursements listed in the checkbook and compared the total to the disbursement total on the Ohio Campaign Finance Report. The amounts agreed.
2. Using nonstatistical sampling methods, we selected 10 disbursement transactions haphazardly, 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 checkbook agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the list dated February 5, 2000 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.
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.

### **Payroll Disbursements**

The Democratic Party Executive Committee had no payroll cash disbursements during 2001.

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

February 5, 2002

**DEMOCRATIC POLITICAL PARTY  
WAYNE COUNTY**

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

Beginning Balance, January 1, 2001		\$ 323
Receipts:		
State Distribution	822	
Other	<u>28</u>	
Total Receipts		850
Disbursements:		
Utilities		<u>1,039</u>
Ending Balance, December 31, 2001		\$ <u>134</u>

See Report of Independent Accountants on Agreed-Upon Procedures





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OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**DEMOCRATIC PARTY**

**WAYNE 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 28, 2002**