



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

DEMOCRATIC PARTY
WILLIAMS COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants	1
Ohio Campaign Finance Report	3

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
P.O. Box 956
Bryan, Ohio 43506-0956

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 Committee's Ohio Campaign Finance Report with the year end bank statement. The Ohio Campaign Finance Report balance was overstated by \$12 at December 31, 2001 because the Treasurer did not perform monthly bank reconciliations that would have identified a \$12 bank charge. The attached Ohio Campaign Finance Report has been adjusted to reflect this bank charge.

We recommend that the Committee Treasurer reconcile the Committee bank statement balance with the Committee's book balance on a monthly basis. Any differences should be identified, and if necessary, corrections made.

Cash Disbursements

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We selected all disbursement transactions and traced the payee and amount to source documentation such as cancelled checks. The payees and amounts recorded in the cash disbursement journal agreed to the payees and amounts on the cancelled checks.
3. We compared the signature on the checks to the authorized signatory 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 § 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 Executive Committee and is not intended to be and should not be used by anyone else.

Jim Petro
Auditor of State

March 15, 2002

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

Beginning Balance, January 1, 2001		\$ 108
Receipts:		
State Distribution	271	
Other	<u>2</u>	
	273	
Total Receipts		<u>273</u>
Disbursements:		
Fair Booth Rent	250	
Insurance	25	
Duplicate Bank Statement	<u>12</u>	
	287	
Total Disbursements		<u>287</u>
Ending Balance, December 31, 2001		<u><u>\$ 94</u></u>

See Report of Independent Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

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

WILLIAMS 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 9, 2002**