



**COSHOCTON COUNTY DEMOCRATIC PARTY  
COSHOCTON COUNTY  
AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**



**Auditor of State  
Betty Montgomery**





**Auditor of State  
Betty Montgomery**

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Coshocton County Democratic Executive Committee  
Coshocton County  
940 Orchard Street  
Coshocton, Ohio 43812

To the Executive Committee:

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, 2002. 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 Public Funds Report. We found no exceptions.

**Cash Reconciliation**

1. We compared the cash balance recorded on the Committee's Political Party Public Funds Report with the cash balances reconciled by Maxine Carnahan for the Coshocton County Democratic Executive Committee as of December 31, 2002. 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 Expenditures from Political Party Fund Monies cash disbursement listing and compared the listing totals to the disbursement totals on the Political Party Public Funds Report. The amounts agreed.
2. We selected each disbursement transaction 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 Expenditures from Political Party Fund Monies listing agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the list dated December 31, 2002 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.

**Cash Disbursements (Continued)**

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 as a result of these procedures.

**Payroll Disbursements**

The Democratic Party Executive Committee had no payroll cash disbursements during 2002.

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 Public Funds 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.



**Betty Montgomery**  
Auditor of State

January 21, 2003

**DEMOCRATIC POLITICAL PARTY  
COSHOCKTON COUNTY**

**POLITICAL PARTY PUBLIC FUNDS REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2002	\$ 252
RECEIPTS:	
STATE DISTRIBUTION	497
DISBURSEMENTS:	
OTHER	<u>318</u>
ENDING BALANCE, DECEMBER 31, 2002	<u>\$ 430</u>

*See Independent Accountants' Report on Applying Agreed-Upon Procedures*





**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**COSHOCTON 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 11, 2003**