



**HARRISON DEMOCRATIC PARTY  
HARRISON COUNTY**

**AGREED-UPON PROCEDURES**

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



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

---

**STATE OF OHIO**



HARRISON DEMOCRATIC PARTY  
HARRISON COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants on – Applying Agreed Upon Procedures .....	1
Political Party Fund Finance Report – For the Year Ended December 31, 2001 (Unaudited) .....	3

**This page intentionally left blank.**



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West  
Suite 302  
Youngstown, Ohio 44503  
Telephone 330-797-9900  
800-443-9271  
Facsimile 330-797-9949  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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

Democratic Executive Committee  
Harrison County  
90670 Mill Road  
Jewett, Ohio 43986

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, 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

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Carole Miller for the Harrison County Democratic Political Party 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 compared the cash disbursement listed on the Political Party Fund Monies Report to the disbursement amount on the political party fund finance report. The amounts agreed.
2. We confirmed the payee and the amount of the disbursement with the Ohio Democratic Political Party headquarters. The payee and amount recorded in the Political Party Fund Monies Report agreed to the payee and the amount on the bank records.
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.

Democratic Executive Committee  
Harrison County  
Report of Independent Accountants on –  
Applying Agreed-Upon Procedures  
Page 2

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

February 13, 2002

**DEMOCRATIC POLITICAL PARTY  
HARRISON COUNTY**

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

<b>BEGINNING BALANCE, JANUARY 1, 2000</b>		<b>\$ 123</b>
<b>RECEIPTS:</b>		
STATE DISTRIBUTION	108	
INTEREST	<u>  3</u>	
TOTAL RECEIPTS		<u>  111</u>
<b>DISBURSEMENTS:</b>		
STATE PARTY CONTRIBUTION	<u>  200</u>	
TOTAL DISBURSEMENTS		<u>  200</u>
<b>ENDING BALANCE, DECEMBER 31, 2001</b>		<b><u>  \$ 34</u></b>

(See Independent Accountant's Report)







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**

**HARRISON 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**