



**DEMOCRATIC POLITICAL PARTY
ALLEN COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Allen County
1149 West High Street
Lima, Ohio 45805

We have performed the procedures enumerated below, which were agreed to by the Allen County Democratic Party 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 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 Evelyn Vanek for the Democratic Party as of December 31, 2001. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors except as indicated below.
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 the canceled checks and deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2001.

Recommendation

The Political Party switched banks at the beginning of the year. However, \$34.75 was deposited into the new account when \$65.89, the remaining balance, should have been deposited. During the year \$14.86 was deposited in the account to cover a negative balance. However, the account is still short \$16.28. This results in an inaccurate ending balance at December 31, 2001. The amount of \$16.28 should be deposited to cover the revenue that was originally Political Party funds. The ending balance at December 31, 2001 should be \$41.28.

Cash Disbursements

1. We footed the cash disbursement listing of the Ohio Campaign Finance Report and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed except as indicated above.
2. We traced all disbursements 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 Ohio Campaign Finance Report 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 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

April 3, 2002

**DEMOCRATIC POLITICAL PARTY
ALLEN COUNTY**

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

BEGINNING BALANCE, JANUARY 1, 2001		\$72
RECEIPTS:		
STATE DISTRIBUTION	1,010	
TOTAL RECEIPTS		<u>1,010</u>
DISBURSEMENTS:		
RENT	500	
BANK SERVICE CHARGE	48	
POSTAGE	183	
TELEPHONE	<u>310</u>	
TOTAL DISBURSEMENTS		<u>1,041</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$ 41</u>

(See Report of Independent Accountants On Applying Agreed-Upon Procedures.)



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DEMOCRATIC PARTY

ALLEN 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 18, 2002**