



ASHLAND COUNTY DEMOCRATIC PARTY
AGREED - UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Ashland County Democratic Party Executive Committee
43 East Main Street
Ashland, Ohio 44805

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

1. 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.

It was noted during the cash receipts testing that two of the four receipts from the State of Ohio were not deposited in a timely manner. These checks were deposited approximately 6 to 7 weeks after being received. Delays of this nature could cause the Party receipts to be lost or misplaced without being detected in a timely manner. The Party should properly safeguard receipts and implement House Bill 220 (Auditor of State Bulletin 99-020) relative to depositing requirements and procedures. This House Bill requires that monies be deposited on the next business day if the amount of daily receipts exceed \$1,000. If daily receipts do not exceed \$1,000, and the receipts can be safeguarded, the public office may adopt a policy permitting their officials who receive money to hold it past the next business day, but the deposit must be made no later than 3 business day after receiving it.

We found no additional exceptions as a result of these procedures.

Cash Reconciliation

1. We compared the cash balance recorded on the Ohio Campaign Finance Report with the bank balance for the Ashland County Democratic Party as of December 31, 2001. The amounts agreed.

There were no reconciling items at December 31, 2001.

We found no exceptions as a result of these procedures.

Cash Disbursements

1. We footed the expenditures from the political party fund monies listing and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We selected 100% of the disbursement transactions 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 checks to the list of authorized signatories confirmed with the bank. 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 as a result of these procedures.

Payroll Disbursements

The Ashland County Democratic Party Executive Committee had no payroll 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 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 would have been 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

January 15, 2002

**DEMOCRATIC POLITICAL PARTY
ASHLAND COUNTY**

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

Beginning Balance, January 1, 2001		\$ 769
Receipts:		
State Distribution	<u>414</u>	
Total Receipts		414
Disbursements:		
Postage	101	
Supplies and Copies	40	
Newsletter	<u>38</u>	
Total Disbursements		<u>179</u>
Ending Balance, December 31, 2001		\$ <u>1,004</u>

See Independent Accountants' Report



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ASHLAND COUNTY DEMOCRATIC PARTY

ASHLAND 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 12, 2002**