



**DEMOCRATIC PARTY
ATHENS COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**DEMOCRATIC PARTY
ATHENS COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall, Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Athens County
11 Old Coach Road
Athens, Ohio 45701

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, (the 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 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 Leonard Eliason, Treasurer, for the Committee 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.
4. There were no reconciling items as of December 31, 2001.

Cash Disbursements

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the the Committee's Ohio Campaign Finance Report. The amounts agreed.
2. We agreed 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 cash disbursement journal agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the list dated of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks 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.

Payroll Disbursements

There were no payroll disbursements

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 Committee and is not intended to be and should not be used by anyone else.

Jim Petro
Auditor of State

February 28, 2002

**DEMOCRATIC PARTY
ATHENS COUNTY**

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

Beginning Balance, January 1		\$ 8
Receipts:		
State Distribution		
Donations	\$478	
	100	
Total Receipts		578
Disbursements:		
	\$488	
Total Disbursements		\$488
Ending Balance, December 31		<u>\$ 98</u>

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



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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

ATHENS 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 19, 2002**