



**DEMOCRATIC PARTY
BELMONT COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**DEMOCRATIC PARTY
BELMONT COUNTY**

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OFFICE OF THE AUDITOR**

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Belmont County
230 Wagner Avenue
Bellaire, Ohio 43906

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive Committee, solely to assist the Executive 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 Executive 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 Democratic Party Executive Committee's Ohio Campaign Finance Report with the cash balances reconciled by John DeBlasis for the Democratic Executive Committee as of December 31, 2001. A variance of \$.90 was identified which was attributed to improper posting of interest within the Ohio Campaign Finance Report. We found no other errors.
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 cash disbursement listing within the Executive Committee's checkbook noting no errors. However, the Treasurer did not prepare the Ohio Campaign Finance Report for disbursements, thus we were required to recalculate and recompute these disbursements. The amounts agreed after the additional procedures were performed.

Cash Disbursements (Continued)

2. We 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 Executive Committee's checkbook agreed to the payees and amounts on the canceled checks with the exception of such expenditures to the Thomas Insurance Company, Belmont County Agricultural Society, United States Postmaster, and William Shubat for the reimbursement of postage, for which invoices were not provided. Expenditures are considered consistent with prior years.
3. We compared the signature on the checks to the authorized signatories the Executive Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks 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.

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

February 6, 2002

**DEMOCRATIC PARTY
BELMONT COUNTY**

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

Beginning Balance, January 1 **\$5,111**

Cash Receipts:

| | | |
|---------------------|-------|-----|
| State Distribution | \$697 | |
| Interest | 23 | |
| | <hr/> | |
| Total Cash Receipts | | 720 |

Cash Disbursements:

| | | |
|--------------------------|-------|-----------|
| Rent | \$244 | |
| Postage | 49 | |
| Insurance for Fair Booth | 100 | |
| Other | 34 | |
| | <hr/> | |
| Total Cash Disbursements | | <hr/> 427 |

Ending Balance, December 31 **\$5,404**

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



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OFFICE OF THE AUDITOR

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DEMOCRATIC PARTY

BELMONT 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 12, 2002**