



**DEMOCRATIC PARTY PUBLIC FUNDS
CHAMPAIGN COUNTY**

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

Champaign County Democratic Party
Executive Committee
4545 Woodland Road
Urbana, Ohio 43078

We have performed the procedures enumerated below, which were agreed to by the 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 cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by the Treasurer of the Champaign County Democratic Party as of December 31, 2001. The amounts agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed the bank balance on the reconciliation with the month end bank statement. The balances were in agreement.
4. We determined there were no reconciling items at December 31, 2001.

Cash Disbursements

1. We footed the Statement of Expenditures and compared the statement totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts were in agreement.
2. We traced recorded disbursements to source documentation such as invoices and canceled checks. We also determined that the checks corresponded to the names on the invoices and that the checks were signed by authorized signatories and endorsed by the payee. We found no exceptions as a result of the procedures performed.
3. We compared the purpose for the disbursements with 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
CHAMPAIGN COUNTY**

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

BEGINNING BALANCE, JANUARY 1, 2001		\$ 810
RECEIPTS:		
STATE DISTRIBUTION	317	
OTHER	<u>18</u>	
TOTAL RECEIPTS		<u>335</u>
DISBURSEMENTS:		
RENT	684	
OTHER	<u>115</u>	
TOTAL DISBURSEMENTS		<u>799</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$ 346</u>

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



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DEMOCRATIC PARTY

CHAMPAIGN 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**