



**DEMOCRATIC POLITICAL PARTY
HIGHLAND 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

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Highland County
5688 State Route 753
Hillsboro, Ohio 45133

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

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 noted that two Auditor of State warrants, number 4547710 dated 04/12/01, in the amount of \$141.54, and warrant number 4285766 dated 01/12/01 in the amount of \$ 2.53 were not deposited in the bank, but were kept until after the stale date of the warrants. Warrant number 4547710 was recorded as a receipt and disbursement and warrant number 4285766 has not been recorded in the accompanying fund report. To improve the internal control over cash receipts, we recommend that all cash received be deposited into the bank within three days after receipt. We also recommend that the treasurer contact the Auditor of State's Office in Columbus and request that these warrants be reissued.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Public Funds Report with the cash balances reconciled by the treasurer for the Democratic Executive Committee as of December 31, 2001. The balances 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. We agreed reconciling items on that reconciliation to 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.

Cash Disbursements

1. We footed the cash disbursement listing, Expenditures from Political Party Fund Monies, and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. We noted that two Auditor of State warrants, number 4547710 dated 04/12/01, in the amount of \$141.54, and warrant number 4285766 dated 01/12/01 in the amount of \$ 2.53 were not deposited in the bank, but were kept until after the stale date of the warrants. Warrant number 4547710 was recorded as a receipt and disbursement and warrant number 4285766 has not been recorded in the accompanying fund report. To improve the internal control over cash receipts, we recommend that all cash received be deposited into the bank within three days after receipt. We also recommend that the treasurer contact the Auditor of State's Office in Columbus and request that these warrants be reissued.

Payroll Disbursements

We compared all personnel positions paid with Ohio Political Party Funds with those allowable under Section 3517.18 of the Ohio Revised Code. We found there were no personnel paid with Ohio Political Party Fund monies.

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

Jim Petro
Auditor of State

February 3, 2002

**DEMOCRATIC POLITICAL PARTY
HIGHLAND COUNTY**

**POLITICAL PARTY PUBLIC FUNDS REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2001		\$ <u>501</u>
RECEIPTS:		
STATE DISTRIBUTION	<u>243</u>	
TOTAL RECEIPTS		<u>243</u>
DISBURSEMENTS:		
WRITE OFF AGED CHECK/BANK FEES	<u>148</u>	
TOTAL DISBURSEMENTS		<u>148</u>
ENDING BALANCE, DECEMBER 31, 2001		\$ <u>596</u>

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

This fund report includes a receipt for \$142, which was not deposited in the bank, and a corresponding disbursement to reconcile to the bank.



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OFFICE OF THE AUDITOR

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DEMOCRATIC PARTY

HIGHLAND 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**