



**DEMOCRATIC POLITICAL PARTY
MORROW COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**DEMOCRATIC POLITICAL PARTY
MORROW COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants on Applying Agreed-Upon Procedures	1
Political Party Fund Finance Report	3

THIS PAGE INTENTIONALLY LEFT BLANK



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Morrow County
2310 County Road 206
Marengo, Ohio 43334

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 footed the Statement of Contributions Received and compared listing totals to receipt totals on the Political Party Fund Finance Report. The amounts agreed.
2. 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 confirmed other amounts received to bank statements and other third party documentation. We found no exceptions.

Cash Reconciliation

1. We prepared a year-end cash reconciliation and compared the sum of the cash balances recorded on the Political Party Fund Finance Report with the cash balances reconciled. The sums agreed.
2. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.

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

March 27, 2002

THIS PAGE INTENTIONALLY LEFT BLANK

**DEMOCRATIC POLITICAL PARTY
MORROW COUNTY**

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

BEGINNING BALANCE, JANUARY 1, 2001		\$2,560
RECEIPTS:		
STATE DISTRIBUTION	205	
OTHER	<u>101</u>	
TOTAL RECEIPTS		<u>306</u>
DISBURSEMENTS:		<u>0</u>
ENDING BALANCE, DECEMBER 31, 2001		<u><u>\$2,866</u></u>

(See Report of Independent Accountants)



STATE OF OHIO
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

MORROW 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 9, 2002**