



**DEMOCRATIC PARTY  
NOBLE COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



DEMOCRATIC PARTY  
NOBLE COUNTY

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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## REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee  
Noble County  
16707 Terrace Avenue  
Caldwell, Ohio 43724

To the Executive Committee:

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.

Our testing revealed that three warrants written from the State of Ohio were not deposited. This condition also occurred for the previous examination period. We recommend the Democratic Party acquire a reissued check for these amounts and deposit the funds in a timely manner. Consideration should be given to enrolling in the State's direct deposit program to avoid this problem in the future.

### 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 John Gaydos 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. We agreed reconciling items appearing on that reconciliation to subsequent bank statement. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2001. However, we noted a receipt which was not deposited in a timely manner. We recommend the Democratic Party deposit all receipts, received by it, in a timely manner.

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

January 31, 2002

DEMOCRATIC PARTY  
NOBLE COUNTY

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

<b>Beginning Balance, January 1</b>		<b>\$ 177</b>
<b>Receipts:</b>		
State Distribution	<u>\$ 7</u>	
Total Receipts		7
<b>Ending Balance, December 31</b>		<b><u><u>\$ 184</u></u></b>

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







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**DEMOCRATIC PARTY**

**NOBLE 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**