



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

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**STATE OF OHIO**



DEMOCRATIC PARTY  
PUTNAM COUNTY

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

Democratic Executive Committee  
Putnam County  
Ben A. Nienberg  
130 Washington Street  
P.O. Box 130  
Glandorf, Ohio 45848-0130

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 confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Political Party Public Funds Report. We found no exceptions.

### 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 Committee Treasurer for the Democratic Party 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 reviewed the cash reconciliation for reconciling items such as canceled checks, deposit slips, or other such items. We determined there were no reconciling items at December 31, 2001.

### Cash Disbursements

There were no disbursements made during 2001.

### Payroll Disbursements

There were no payroll disbursements made during 2001.

Democratic Executive Committee  
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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 22, 2002

Exhibit A

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

<b>Beginning Balance, January 1, 2001</b>		<b>\$ 111</b>
Interest	\$ 3	
State Distribution	<u>182</u>	
Total Revenue		<u>185</u>
<b>Disbursements:</b>		<u>0</u>
<b>Ending Balance, December 31, 2001</b>		<b><u><u>\$ 296</u></u></b>

*See Report of Independent Accountants*







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**PUTNAM COUNTY DEMOCRATIC PARTY**

**PUTNAM 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  
FEBRUARY 14, 2002**