



**TRUMBULL DEMOCRATIC PARTY
TRUMBULL 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

Voinovich Government Center
242 Federal Plaza West
Suite 302
Youngstown, Ohio 44503
Telephone 330-797-9900
800-443-9271
Facsimile 330-797-9949
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Trumbull County
3200 Ridge Road
Warren, Ohio 44484

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 Ohio Campaign Finance Report. We found no exceptions.

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 Ms. Dee Phillips for the Democratic Party Executive 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 all reconciling items to canceled checks, 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 recorded in the Expenditures from Political Party Fund Monies, and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We selected all disbursement transactions and traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the cash disbursement journal, Expenditures from Political Party Fund Monies, agreed to the payees and amounts on the canceled checks.
3. The Chairman and Chief Financial Officer are authorized signatories for the Democratic Executive Committee. We compared the endorsement to the payee listed on the check. The signatory on all

checks was an approved signatory.
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Trumbull County
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4. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code.

We found no exceptions.

Payroll Disbursements

There were no personnel positions paid with Ohio Political Party Funds with those allowable under Section 3517.18 of the Ohio Revised Code.

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 6, 2002

TRUMBULL DEMOCRATIC PARTY
TRUMBULL COUNTY

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

BEGINNING BALANCE, JANUARY 1, 2001		\$ 5,055
RECEIPTS:		
STATE DISTRIBUTION	<u>2,575</u>	
TOTAL RECEIPTS		<u>2,575</u>
DISBURSEMENTS:		
RENT	800	
OTHER	<u>1,474</u>	
TOTAL DISBURSEMENTS		<u>2,274</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$ 5,356</u>

(See Independent Accountant's Report)



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

TRUMBULL 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 11, 2002**