



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

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**STATE OF OHIO**



**DEMOCRATIC PARTY  
HANCOCK COUNTY**

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**STATE OF OHIO**  
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JIM PETRO, AUDITOR OF STATE

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

Democratic Executive Committee  
124 West Front Street  
Findlay, Ohio 45840-3471

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 §§ 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 Democratic Party 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 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**

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the political party fund 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 agreed to the payees and amounts on the canceled checks. We found one exception with the above procedures:

Invoices: One expenditure was not supported by invoices to substantiate payment. This increases the possibility of error or irregularities occurring and not being detected. To strengthen controls, we recommend that no expenditures be made without an invoice to substantiate payment.

Democratic Executive Committee  
Report of Independent Accountants on  
Applying Agreed-upon Procedures  
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3. We compared the signature on the check to the authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was an approved signatory.
4. We compared the purpose for the disbursement with the allowable uses described in § 3517.18 of the Ohio Revised Code. We found no exceptions.

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 18, 2002

Exhibit A

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)

<b>Beginning Balance, January 1, 2001</b>		<b>\$ 531</b>
<b>Receipts:</b>		
State Distribution		<u>606</u>
<b>Disbursements:</b>		
Fair Booth Rent	180	
Office Expenses	265	
Room Rent	<u>80</u>	
Total Disbursements		<u>525</u>
<b>Ending Balance, December 31, 2001</b>		<b><u><u>\$ 612</u></u></b>

*See Report of Independent Accountants*







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**HANCOCK COUNTY DEMOCRATIC PARTY**

**HANCOCK 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 12, 2002**