



**DEMOCRATIC PARTY PUBLIC FUNDS
DARKE COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Darke County
281 Driftwood Drive
Greenville, Ohio 45331

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 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 cash balances reconciled by C. Sue House for the Darke County Democratic Party as of December 31, 2001. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.

Cash Disbursements

1. We footed the cash disbursements shown in the check book and compared the totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We traced all recorded disbursements to source documentation such as invoices and canceled checks. We also determined that the checks corresponded to the names on the invoices. The payees and amounts shown in the check book agreed to the payees and amounts on the cancelled checks.
3. We compared the signatures on the checks issued during 2001 to the authorized signatory the Committee provided us. We compared the endorsement to the payee listed on the check. The checks were signed by authorized signatories and endorsed by the payee.
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.

Democratic Party Executive Committee
Darke County
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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 Ohio Campaign 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 been 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

February 14, 2002

**DEMOCRATIC POLITICAL PARTY
DARKE COUNTY**

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

BEGINNING BALANCE, JANUARY 1, 2001		\$304
RECEIPTS:		
STATE DISTRIBUTION	<u>372</u>	
TOTAL RECEIPTS		372
DISBURSEMENTS:		
RENT	300	
OTHER	<u>330</u>	
TOTAL DISBURSEMENTS		<u>630</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$46</u>

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



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DEMOCRATIC PARTY

DARKE 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 14, 2002**