



**DEMOCRATIC PARTY
FULTON COUNTY**

**AGREED UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2001**



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**DEMOCRATIC PARTY
FULTON COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Democratic Executive Committee
Fulton County
11457 County Road K
Delta, Ohio 43515-9422

To the Democratic 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 §§ 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 Irene Willeman, Treasurer for the Democratic Political 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.

Cash Disbursements

1. We footed the cash disbursement listing from the check register and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. We selected the disbursement transaction and traced the payee and amount to source documentation such as an invoice and a canceled check. We also compared the payee on the check to the name on the invoice. The payee and amount recorded in the cash disbursement listing of the check register agreed to the payee and amount on the canceled check.

3. We compared the signature on the check to the authorized signatory. We compared the endorsement to the payee listed on the check. The signatory on the check 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

February 13, 2002

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

Beginning Balance, January 1, 2001		\$ 862
Receipts:		
State Distribution	<u>342</u>	
Total Receipts		<u>342</u>
Disbursements:		
Fulton County Fair	<u>380</u>	
Total Disbursements		<u>380</u>
Ending Balance, December 31, 2001		<u><u>\$ 824</u></u>

See Report of Independent Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

FULTON 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 21, 2002**