



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**OHIO DEMOCRATIC PARTY
FRANKLIN COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

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

Ohio Democratic Party
271 E State Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Democratic Party, solely to assist the Party 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 Party'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 Party. 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 Ohio Political Party Fund receipts with the State of Ohio and agreed them to the amounts on the Political Party Fund Finance Report (PPFFR) and Ohio Campaign Finance Report (OCFR).

We found no exceptions as a result of our procedures.

Bank Reconciliation

1. We compared the sum of the PPFFR and OCFR cash balance as of 12/31/01 with cash balances recorded on the bank reconciliation.

We found no exceptions as a result of our procedures.

2. We agreed the bank balance on the reconciliation to the bank statement. We recomputed the mathematical accuracy of the reconciliation.

We found no exceptions as a result of our procedures.

3. We agreed reconciling items appearing on the reconciliation to canceled checks, deposit slips, or other documentation. We determined whether dates recorded on those documents support that those items were proper reconciling items at 12/31/01.

We found no exceptions as a result of our procedures.

Non-Payroll Cash Disbursements

1. We performed mathematical computations to confirm the mathematical accuracy of the disbursement listing and compared the total to the total disbursements shown on the PPFFR and OCFR.

We found no exceptions as a result of our procedures.

Non-Payroll Cash Disbursements (Continued)

2. We traced 10 of 92 recorded disbursements to source documentation such as invoices and canceled checks. We determined that selected checks correspond to the names on the invoice and that the checks were signed by the authorized signatories and endorsed by the payee.

We found no exceptions as a result of our procedures.

3. We vouched 10 of 92 disbursements for compliance with Section 3517.18 of the Ohio Revised Code. We selected transactions to be tested using non-statistical sampling methods consistent with Statement on Auditing Standards No. 39.

We found no exceptions as a result of our procedures, except as noted below.

- We identified six disbursements totaling \$242.42, as detailed in the following chart, which did not comply with Section 3517.18 of the Ohio Revised Code. The disbursements were for the purchase of flowers for funerals and “get well wishes”.

CHECK NUMBER	AMOUNT
1228	\$30.50
1237	\$43.73
1260	\$49.01
1254	\$49.01
1289	\$10.58
1315	\$59.59
TOTAL	\$242.42

On May 15, 2002, the Ohio Democratic Party deposited \$242.42 into the Income Tax Check-Off Account (ITCA) from another funding source as reimbursement for these expenditures.

Payroll Disbursements

We compared all personnel positions paid with Ohio Political Party Fund monies to those allowable under Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of our procedures.

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 Ohio Democratic Party and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

May 15, 2002

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

BEGINNING BALANCE, JANUARY 1, 2001		\$ 1,456
RECEIPTS:		
STATE DISTRIBUTION	121,260	
OTHER INCOME	<u>9,019</u>	
TOTAL RECEIPTS		<u>130,279</u>
DISBURSEMENTS:		
PAYROLL	100,732	
UTILITIES	8,639	
MAINTENANCE EXPENSES	5,595	
COPIER EXPENSES	2,598	
OFFICE SUPPLIES	2,505*	
POSTAGE	2,014	
PHONE	1,516	
OTHER	<u>2,609</u>	
TOTAL DISBURSEMENTS		<u>126,208*</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$ 5,527*</u>

* These amounts reflect the disbursement activity and ending balance as submitted to the Secretary of State on the Ohio Campaign Finance Report for the calendar year ended December 31, 2001. At the direction of personnel from the Secretary of State's Office, the Ohio Democratic Party will reflect an adjustment for unallowable expenditures from 2001 and the related reimbursement, totaling \$242.42, in the Ohio Democratic Party's December 31, 2002, Ohio Campaign Finance Report.

(See Report of Independent Accountants)



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

OHIO DEMOCRATIC PARTY

FRANKLIN 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
JULY 5, 2002**