



**OHIO DEMOCRATIC PARTY
FRANKLIN COUNTY**

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

FOR THE YEAR ENDED DECEMBER 31, 2003



**Auditor of State
Betty Montgomery**

**OHIO DEMOCRATIC PARTY
FRANKLIN COUNTY**

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Auditor of State Betty Montgomery

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, 2003. 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 12/31/03 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 12/31/03.

We found no exceptions as a result of our procedures.

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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 PFFFR and OCFR.

We found no exceptions as a result of our procedures.

2. We traced selected 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 selected 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. However, we did identify there are no written policies and procedures relating to proper usage of cellular phones. The Party's Executive Director stated he reviews the cellular phone billing statements for proper usage; however, these procedures are not documented. We recommend the policies and procedures related to cellular phone usage be formalized and all reviews or other controls be documented to evidence they are performed consistently, as required.

Payroll Disbursements

We determined if any personnel positions were paid with Ohio Political Party Fund monies to compare them to those positions allowable under 3517.18 of the Ohio Revised Code.

We determined there were no payroll costs charged to the Ohio Political Party Fund during 2003.

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.



Betty Montgomery
Auditor of State

March 30, 2004

OHIO DEMOCRATIC PARTY
POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2003		\$ 4,407
RECEIPTS:		
STATE DISTRIBUTION	130,004	
OTHER INCOME	<u>2,373</u>	
TOTAL RECEIPTS		<u>132,377</u>
DISBURSEMENTS:		
Computer	23,440	
Utilities	17,186	
Copier Expenses	16,304	
Maintenance Expenses	15,339	
Phone	14,694	
Property Tax	7,460	
Office Supplies	5,551	
Liability Insurance	5,410	
Auto Lease	4,415	
Postage	3,766	
Health Insurance	<u>1,017</u>	
TOTAL DISBURSEMENTS		<u>114,582</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$ 22,202</u>

(See Independent Accountant's Report)



**Auditor of State
Betty Montgomery**

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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
MAY 18, 2004**