



**Auditor of State
Betty Montgomery**

**OHIO DEMOCRATIC PARTY
FRANKLIN COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT 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, 2004. 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. However, the Party did identify to us that a check in the amount of \$50 which should have been deposited into the Ohio Political Party Funds was inadvertently deposited into another account. This check, which was received at the Party's convention, did not have any documentation included with it to indicate it was from a county political party fund and intended for the Ohio Political Party Fund. The Party became aware of this oversight in March 2005 as a result of an audit of the county political party fund. The Ohio Democratic Party issued a check in April 2005 from the other account which was deposited into the Ohio Political Party Fund to correct this issue. This transaction will be reflected in the Ohio Campaign Finance Report for 2005.

Bank Reconciliation

1. We compared the sum of the PPFFR and OCFR cash balance as of 12/31/04 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 12/31/04.

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 PFFR 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.

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 2004.

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

May 4, 2005

OHIO DEMOCRATIC PARTY
POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2004		\$ 22,202
RECEIPTS:		
STATE DISTRIBUTION	112,376	
OTHER INCOME	<u>7,234</u>	
TOTAL RECEIPTS		<u>119,610</u>
DISBURSEMENTS:		
Computer	28,664	
Utilities	18,201	
Property Tax	15,086	
Maintenance Expenses	15,085	
Copier Expenses	13,246	
Phone	9,087	
Voter File Email Append	7,769	
Office Supplies	7,086	
Postage	4,362	
Auto Lease	<u>806</u>	
TOTAL DISBURSEMENTS		<u>119,392</u>
ENDING BALANCE, DECEMBER 31, 2004		<u>\$ 22,420</u>

(See Independent Accountants' 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
JUNE 28, 2005**