



**CUYAHOGA DEMOCRATIC PARTY
CUYAHOGA COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CUYAHOGA DEMOCRATIC PARTY
CUYAHOGA COUNTY**

TABLE OF CONTENTS

| TITLE | PAGE |
|--|-------------|
| Independent Accountants' Report | 1 |
| Exhibit A - Ohio Campaign Finance Report for the Year Ended December 31, 2000 (Unaudited) | 3 |

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Lausche Bldg
615 W Superior Ave
Floor 12
Cleveland OH 44113 - 1801
Telephone 216-787-3665
800-626-2297
Facsimile 216-787-3361
www.auditor.state.oh.us

INDEPENDENT ACCOUNTANTS' REPORT

Cuyahoga Democratic Party
Cuyahoga County
1466 St. Clair Ave NE
Cleveland, Ohio 44114

To the Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Chris Green, Secretary Treasurer, to comply with the requirements of Section 3517.17 of the Ohio Revised Code. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. 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.

The procedures and associated findings are as follows:

Cash Receipts

1. 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 as a result of our procedures.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Cuyahoga Democratic Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Cuyahoga Democratic Party as of 12/31/00. We recomputed the mathematical accuracy of the reconciliation.

We found the following exception as a result of our procedures:

- The ending cash balance recorded on the Ohio Campaign Finance Report was \$1,210.09 and the cash balance recorded on the bank reconciliation was \$1,173.88, a difference of \$36.21. The difference was due to bank fees and interest not being accounted for in the report.

Payroll Disbursements

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

We found no exceptions as a result of the procedures.

Cash Disbursements

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the political party finance report.
2. We traced selected recorded disbursements to source documentation such as invoices and canceled checks. We also determined that the checks corresponded to the names on the invoices and that the checks were signed by authorized signatories and endorsed by the payee.
3. We vouched selected disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of the procedures.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the political party fund finance report which is attached as Exhibit A. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Jim Petro
Auditor of State

April 27, 2001

EXHIBIT A

CUYAHOGA DEMOCRATIC PARTY
CUYAHOGA COUNTY
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

| | | |
|------------------------------------|---------------|-------------------|
| BEGINNING BALANCE, JANUARY 1, 2000 | | \$ - |
| RECEIPTS: | | |
| STATE DISTRIBUTION | <u>19,268</u> | |
| TOTAL RECEIPTS | | <u>19,268</u> |
| DISBURSEMENTS: | | |
| RENT | 2,700 | |
| OTHER | <u>15,358</u> | |
| TOTAL DISBURSEMENTS | | (<u>18,058</u>) |
| ENDING BALANCE, DECEMBER 31, 2000 | | \$ <u>1,210</u> |

(See Independent Accountants Report.)



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

DEMOCRATIC PARTY

CUYAHOGA 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 8, 2001**