



**DEMOCRATIC POLITICAL PARTY
MARION COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**DEMOCRATIC POLITICAL PARTY
MARION COUNTY**

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**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

Thomas J. Sheskey, Treasurer
Democratic Executive Committee
Marion County
218 East Washington Street
Marion, Ohio 43302

We have performed the procedures enumerated below, which were agreed to by the Treasurer, solely 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

We confirmed the Ohio Political Party Fund receipts with the State of Ohio Distribution Transaction Listing and agreed to amounts shown on the Ohio Campaign Finance Report.

We found one exception as a result of our procedures. A receipt on the State Distribution Transaction Listing dated 10/12/00 in the amount of \$68.44 was not included on the Ohio Campaign Finance Report. No other exceptions were found as a result of these procedures.

Cash Reconciliation

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

We found one exception as a result of our procedures. The \$68.44 receipt from the State of Ohio that was not included on the Ohio Campaign Finance Report was direct deposited into the Democratic Party's bank account. Therefore, the \$68.44 was included in the bank balance and excluded from the book balance, which caused the Democratic Party to be unreconciled at the end of 2000. No other exceptions were found as a result of these 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 Ohio Campaign 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.

Cash Disbursements (Continued)

3. We vouched selected disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found five exceptions as a result of the procedures. Five disbursements totaling \$503.17 did not have an original invoice or other source documentation to support the transactions. Although the descriptions of the purposes for these five transactions that are contained in the Ohio Campaign Finance Report appear to be in compliance with Section 3517.18 of the Ohio Revised Code. The table below summarizes these five exceptions.

To Whom Paid	Amount	Purpose as described on the Ohio Campaign Finance Report
Office Depot	\$84.21	Office Supplies
Walmart	\$36.00	Office Supplies - Folders
US Postmaster	\$40.00	Postage
Cathy Chaffin	\$42.96	Copying fees and Mailer Preparation
Ohio Democratic Party	\$300.00	Literature

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the Ohio Campaign Finance Report which is attached as Exhibit 1. 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 use of 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 purpose.

JIM PETRO
Auditor of State

February 2, 2001

DEMOCRATIC POLITICAL PARTY
MARION COUNTY

EXHIBIT 1

OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2000		\$ 416.45
RECEIPTS:		
STATE DISTRIBUTION	<u>406.91</u>	
TOTAL RECEIPTS		406.91
DISBURSEMENTS:		
CHAIRMANS DUES	50.00	
OFFICE SUPPLIES	297.89	
POSTAGE	40.00	
LITERATURE	300.00	
OTHER	<u>107.96</u>	
TOTAL DISBURSEMENTS		<u>795.85</u>
ENDING BALANCE, DECEMBER 31, 2000		\$ <u>27.51</u>

(See Report of Independent Accountants.)



STATE OF OHIO
OFFICE OF THE AUDITOR

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DEMOCRATIC PARTY

MARION 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
FEBRUARY 22, 2001**