



**LORAIN DEMOCRATIC PARTY
LORAIN COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LORAIN DEMOCRATIC PARTY
LORAIN COUNTY**

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**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

Lausche Building
615 W. Superior Avenue, Floor 12
Cleveland, Ohio 44113-1801
Telephone 216-787-3665
800-626-2297
Facsimile 216-787-3361
www.auditor.state.oh.us

Accountants' Report on Agreed-Upon Procedures

Executive Committee
Lorain Democratic Party
Lorain County
730 North Ridge Road East
Lorain, Ohio 44055

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Iris Gracia, Treasurer, Lorain County Democratic Party, solely to comply with the requirements of Ohio Rev. Code Section 3517.17. 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.

Bank Reconciliation

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

We found no exceptions as a result of the procedures.

Non-payroll 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 fund 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 Ohio Rev. Code Section 3517.18.

We found no instances of noncompliance with Ohio Rev. Code Section 3517.18. However, we noted four checks written for office rent that did not have supporting documentation. We recommend that documentation be obtained to support each cash disbursement.

Payroll Disbursements

1. We compared all personnel positions paid with Ohio Political Party Fund monies with those allowable under Ohio Rev. Code Section 3517.18.

We found no exceptions as a result of these 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 19, 2001

Attachment

EXHIBIT A

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

Beginning Balance, January 1, 2000		\$ 176
Receipts:		
State of Ohio	3,644	
Interest	<u>7</u>	
Total Receipts		<u>3,651</u>
Disbursements:		
Salaries	840	
Rent	2,400	
Other	<u>446</u>	
Total Disbursements		<u>3,686</u>
Ending Balance, December 31, 2000		<u>\$ 141</u>

See Accountants' Report on Agreed-Upon Procedures.

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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

LORAIN 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 3, 2001**