OFFICE OF THE
Ohio Secretary of State

Audit Checklist

For Use by Board of Elections

Name of: ☐ **Candidate** ☐ **PAC** ☐ **Party** _____

Year _____ Report Type _____ Examined By: _____

Letter? ☐ Yes ☐ No Date Sent (MM/DD/YYYY) _____ Date Received (MM/DD/YYYY) _____

Certified Mail Tracking # _____ **Response Received?** ☐ Yes ☐ No Date (MM/DD/YYYY) _____

Start Date (MM/DD/YYYY) _____ Complete Date (MM/DD/YYYY) _____

COVER PAGE

☐	Committee and street address provided	☐	Report balances within 1% or less
☐	Correct type of report and date of election indicated	☐	Cover page audit indicates balance
☐	Amount brought forward matches ending balance of last report (Zero if new)		
☐	Totals on all report lines equal corresponding form totals		
☐	Total of independent expenditures made included in total expenditure line		
☐	Math computations on lines 1 through 6 done correctly		
☐	Positive number or zero balance on hand		
☐	Termination marked *only* if zero balance, zero debts and zero loans		

CONTRIBUTIONS RECEIVED

☐	Complete contributor names provided (Initials may require clarification)
☐	Dates Provided
☐	Dates are from appropriate reporting period
☐	Address provided including zip codes
☐	Form provided, I.e. cash, check, etc.
☐	Amount provided
☐	Contributions from state PACs include registration number
☐	Partnership or unincorporated businesses include name of company and individual. **NO PRE-DISTRIBUTION LANGUAGE**
☐	Fund-raiser itemization exemption not based on ticket price (i.e. 25 tickets sold @ $10)
☐	No Cash contributions totaling over $100 from any source
☐	No corporate or non PCE labor organization contributions received (except ballot-issue committees)
☐	Explanation of efforts to determine identity of anonymous contributions provided
☐	Contributions from Officeholder employees reported on appropriate form (31-G)
☐	Fund-raiser contributions on proper form (31-E)
☐	Separate forms for each fund-raising event; no ongoing fund-raisers
☐	Other Income form lists all refunds, interest, uncashed checks, own committee's NSF checks and loan transfers
☐	Appropriate category indicated on Other Income form
☐	Correct total of Contributions transferred to correct cover page line
☐	Correct total of Other Income transferred to correct cover page line

CROSS CHECKS

- ☐ Contributing entities report corresponding expenditures
- ☐ Expenditures reported by recipient
- ☐ Contributing organizations registered as PAC or PCE when appropriate

IN-KIND CONTRIBUTIONS

- ☐ Dates provided
- ☐ Adequate description of item or service
- ☐ Complete names
- ☐ Amounts provided
- ☐ Addresses provided for in-kind received
- ☐ Totals ***not*** included in cover page monetary lines
- ☐ Complete names provided for in-kind made
- ☐ Totals transferred to appropriate lines on cover page
- ☐ Addresses provided for in-kind made
- ☐ Complete names

EXPENDITURES

- ☐ Dates provided
- ☐ Dates are from appropriate reporting period
- ☐ Names provided
- ☐ Addresses provided with zip codes (except for banks, post offices, utilities or gasoline companies)
- ☐ Adequate purpose provided (Expenses, Reimbursement, or Services too vague)
- ☐ Any reimbursement includes copies of receipts for verification
- ☐ Only charitable, election-related or related to duties of public office expenses made
- ☐ No personal or business use of campaign funds by candidates
- ☐ Credit card payments itemized by underlying vendors
- ☐ Total of all non-fund-raiser expenses transferred to correct cover page line
- ☐ Total of independent expenditures made transferred to last line of cover page as well vendor entry on expend
- ☐ Cancelled check or receipt copies attached for each expense over $25
- ☐ PAC checks include full name and address
- ☐ Establishment, Administrative form used only by corporate or labor organization PACs

LOANS

- ☐ Complete names provided
- ☐ Addresses provided
- ☐ Dates provided
- ☐ Balance equals amt outst from prior period + amount incurred this period - any payments made this period
- ☐ Total payments made transferred to Statement of Expenditures
- ☐ Total payments received from Loans Made transferred to Statement of Other Income
- ☐ Total of new loans transferred to Statement of Other Income
- ☐ Total still outstanding transferred to appropriate line on cover page
- ☐ Credit card payments itemized by underlying vendors

DEBTS

- ☐ Complete names provided
- ☐ Addresses provided
- ☐ Dates provided
- ☐ Balance equals amt outst from prior period + amount incurred this period - any payments made this period
- ☐ Total payments made transferred to Statement of Expenditures
- ☐ Total forgiven included on in-kind received line of cover page
- ☐ No debts forgiven by corporations or labor organization except to ballot issues

OTHER

- ☐ Report legible
- ☐ Corporate and labor organization contributors to issues filed a timely 30-B-1 form

LIMITS

- ☐ Contributions to PACs (all levels, except for ballot-issue) within applicable limit
- ☐ Expenses from PACs, PCEs and county party 'other' account to Statewide and GA candidates within limits

See Current Limit Chart

Audit letter must be sent by certified mail to verify receipt.
Statutory time for response to an audit is 21 Days. R.C. 3517.11

Notes: _____