



**REPUBLICAN POLITICAL PARTY
ADAMS COUNTY**

AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Republican Party Executive Committee
Adams County
13973 St. Route 41
West Union, Ohio 45693

We have performed the procedures enumerated below, which were agreed to by the Republican Party Executive Committee (the Executive Committee), solely to assist the Executive Committee in evaluating its compliance with Sections 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2001. Management is responsible for the Executive Committee'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 Executive Committee. 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 the Ohio political party fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report. We found no exceptions.

Cash Reconciliation

We compared the sum of the cash balance recorded on the Executive Committee's Ohio Campaign Finance Report with the total bank balance reported on the December 31, 2001 bank statement and bank confirmation of the savings account balance. The sums agreed. There were no reconciling items at December 31, 2001. However, we noted that the Executive Committee has commingled Ohio political party fund money with non-Ohio political party fund money. Ohio Rev. Code, Section 3517.17, provides that each party treasurer receiving public moneys from the Ohio political party fund shall maintain such moneys in an account separate from all other assets of the political party. The Executive Committee received a \$160 donation during 2001 which was posted to the account used for Ohio political party fund money. The Executive Committee also disbursed \$50 of non-Ohio political party fund money from this account. As of December 31, 2001, the Executive Committee had \$161 of non-Ohio political party fund money commingled in the Ohio political party fund bank accounts. The Executive Committee should segregate this money into a separate account.

Cash Disbursements

1. We footed the cash disbursements listed in the cash journal and compared the total to the disbursement total on the Ohio Campaign Finance Report. The amounts agreed.
2. We reviewed disbursement transactions and traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the cash journal agreed to the payees and amounts on the canceled checks.
3. We verified that checks were signed by the Executive Committee Treasurer. We compared the endorsements to the payees listed on the checks. We traced bank service charges listed in the cash journal to the bank statements. We found no exceptions.

4. We compared the purpose for the disbursements with the allowable uses described in Section 3517.18 of the Ohio Revised Code.

We found no exceptions.

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 Ohio Campaign 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 Executive Committee and is not intended to be and should not be used by anyone else.

Jim Petro
Auditor of State

January 16, 2002

**REPUBLICAN PARTY EXECUTIVE COMMITTEE
ADAMS COUNTY
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)**

| | | |
|---|------------------|----------------------|
| BEGINNING BALANCE, JANUARY 1, 2001 | | \$ 184 |
| RECEIPTS: | | |
| STATE DISTRIBUTION | 101 | |
| INTEREST | <u>6</u> | |
| TOTAL RECEIPTS | | <u>107</u> |
| DISBURSEMENTS: | | |
| RENT | 42 | |
| POSTAGE | 51 | |
| BANK SERVICE CHARGES | <u>12</u> | |
| TOTAL DISBURSEMENTS | | <u>105</u> |
| ENDING BALANCE, DECEMBER 31, 2001 | | \$ <u>186</u> |

(See Report of Independent Accounts on Applying Agreed-Upon Procedures.)



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REPUBLICAN PARTY

ADAMS 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 12, 2002**