



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



REPUBLICAN PARTY  
DEFIANCE COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants .....	1
Political Party Public Funds Report .....	3

**This page intentionally left blank.**



## REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee  
Defiance County  
208 Westfield Avenue  
Defiance, Ohio 43512-1436

We have performed the procedures enumerated below, which were agreed to by the Republican Executive Committee, solely to assist the Committee in evaluating its compliance with §§ 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2001. Management is responsible for the 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 Political Party Public Funds Report. We found no exceptions.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Public Funds Report with the cash balances reconciled by the Committee Treasurer for the Party as of December 31, 2001. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed the bank balance on the reconciliation with the month end bank statement. The balance agreed.

### Cash Disbursements

1. We footed the cash disbursement listing and compared the listing total to the disbursement total on the Political Party Public Funds Report. The amounts agreed.
2. We selected the recorded disbursement transaction and traced the payee and amount to source documentation and the canceled check. The payee and amount recorded in the cash disbursement listing agreed to the payee and amount on the canceled check.
3. We compared the signature on the check to the authorized signatory the Committee provided to us. We also compared the endorsement to the payee listed on the check. The signatory on the check was an approved signatory.
4. We compared the purpose for the disbursement with the allowable uses described in § 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 Political Party Public Funds 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

March 5, 2002

REPUBLICAN PARTY  
DEFIANCE COUNTY

POLITICAL PARTY PUBLIC FUNDS REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)

<b>Beginning Balance, January 1, 2001</b>		<b>\$ 109</b>
<b>Receipts:</b>		
State Distribution	<u>327</u>	
Total Receipts		<u>327</u>
<b>Disbursements:</b>		
Office Expenses	<u>34</u>	
Total Disbursements		<u>34</u>
<b>Ending Balance, December 31, 2001</b>		<b><u><u>\$ 402</u></u></b>

*See Report of Independent Accountants*







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

**REPUBLICAN PARTY**

**DEFIANCE 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  
MARCH 28, 2002**