



**REPUBLICAN PARTY
LAWRENCE COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

REPUBLICAN PARTY
LAWRENCE COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Lawrence County
1719 South 3rd Street
Ironton, Ohio 45638

To the Executive Committee:

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 Sections 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 Fund Finance Report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balance reconciled by Mary Wipert, Chief Financial Officer for the Republican Executive Committee 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 bank balances on the reconciliation with month end bank statements. The balances agreed.
4. We agreed reconciling items appearing on that reconciliation to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2001.

Cash Disbursements

1. We footed the cash disbursement listing and compared the listing total to the disbursement total on the political party fund finance report. The amounts agreed.
2. We agreed the payee and amount from the recorded disbursement to source documentation such as the invoice and canceled check. We also agreed the payee on the check to the name on the invoice.
3. We compared the signature on the check to the authorized signatory. We compared the endorsement to the payee listed on the check. The signatory on the check was the approved signatory and the endorsement agreed to the payee.

Cash Disbursements (Continued)

4. We compared the purpose for the disbursement 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 political party fund 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
LAWRENCE COUNTY

POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)

Beginning Balance, January 1		\$ 1,297
Receipts:		
State Distribution	<u>\$759</u>	
Total Receipts		759
Disbursements:		
Fair Booth	\$400	
Bank Charges	<u>48</u>	
Total Disbursements		<u>448</u>
Ending Balance, December 31		<u>\$ 1,608</u>

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



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OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

LAWRENCE 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 14, 2002**