



**LORAIN REPUBLICAN PARTY
LORAIN COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LORAIN REPUBLICAN PARTY
LORAIN COUNTY**

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Accountants' Report on Agreed-upon Procedures

Executive Committee
Lorain Republican Party
Lorain County
115 Cedar Street
Elyria, Ohio 44035

We have performed the procedures enumerated below, which were agreed to by Marilyn A. Jacobcik, Treasurer, Lorain County Republican 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

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed to amounts shown on the Political Party Public Funds Report.

We found no exceptions as a result of our procedures.

Cash Reconciliation

We compared the sum of the cash balances recorded on the Lorain County Republican Executive Committee Political Party Public Funds Report with cash balances recorded on the bank reconciliation as of 12/31/00. We recomputed the mathematical accuracy of the reconciliation.

We also agreed reconciling items appearing on that reconciliation to canceled checks, or to other appropriate documentation. We determined that the dates on those documents support that those items were proper reconciling items at 12/31/00.

We found no exceptions as a result of the procedures.

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 exceptions as a result of the procedures.

Payroll Disbursements

We found no personnel positions paid with Ohio Political Party Fund monies.

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 Public Funds 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

**REPUBLICAN ORGANIZATION
LORAIN COUNTY
POLITICAL PARTY PUBLIC FUNDS REPORT
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)**

Beginning Balance, January 1, 2000		\$8,609
Receipts:		
State Distribution	3,643	
Other	<u>177</u>	
Total Receipts		<u>\$3,820</u>
Disbursements:		
Rent	3,600	
Other	<u>3,094</u>	
Total Disbursements		<u>\$6,694</u>
Ending Balance, December 31, 2000		<u><u>\$5,735</u></u>

See Accountants' Report on Agreed-Upon Procedures.

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REPUBLICAN 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**