



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



**STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Mahoning Republican Party
Executive Committee
631 Boardman - Canfield Road
Youngstown, Ohio 44512

To the Mahoning Republican Party 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 to amounts shown on the Ohio Campaign Finance Report.

We noted that the Ohio Political Party Fund receipt dated 4/12/01 in the amount of \$1,547.82 was not received by the party treasurer. We recommend that the Treasurer take steps to have this check reissued.

CASH RECONCILIATION

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with cash balances reconciled by Frank Mancini for the Republican Party as of December 31, 2001.
2. We recomputed the mathematical accuracy of the reconciliation.
3. We agreed bank balances on the reconciliation with month end bank statements

We found two exceptions as a result of our procedures. First, we noted that the interest earned in December, 2001 was not recorded as a receipt on the Ohio Campaign Finance Report. Second, we noted a mathematical error in figuring the balance on hand as of December 31, 2001. When these two immaterial amounts were added to the balance on hand as shown, the book balance matched the bank balance.

CASH DISBURSEMENTS

1. We footed the cash disbursement listing in the Committee's check book and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We reviewed all 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 Committee's check book agreed to the payees and amounts on the cancelled checks.
3. 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 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 would have been 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 19, 2002

**REPUBLICAN POLITICAL PARTY
MAHONING COUNTY**
**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)**

BEGINNING BALANCE - January 1, 2001		\$1,970
RECEIPTS:		
State Distribution	\$1,474	
Interest from Bank Account	<u> 4</u>	
TOTAL RECEIPTS		<u>1,478</u>
DISBURSEMENTS:		
Rent	3,342	
Other	<u> 25</u>	
TOTAL DISBURSEMENTS		<u>3,367</u>
ENDING BALANCE - December 31, 2001		<u>\$81</u>

(See Report of Independent Accountants)



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REPUBLICAN PARTY

MAHONING 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 9, 2002**