



**REPUBLICAN PARTY
MEIGS COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**DEMOCRATIC PARTY
MEIGS COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants on Applying Agreed-Upon Procedures	1
Political Party Fund Finance Report	5

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REPORT OF INDEPENDENT ACCOUNTANTS

Republican Executive Committee
Meigs County
P.O. Box 469
Pomeroy, Ohio 45769

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Executive Committee, (the 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 Committee's Ohio Campaign Finance Report. We found the following exceptions:

1. Receipt Reporting Contrary to Ohio Revised Code Section 3517.17:
 - A. A total of \$43.97 of the confirmed receipts were reflected as interest on the Committee's Ohio Campaign Finance Report. In the attached Political Party Fund Financial Report the receipts are correctly reflected as State Distributions.

We recommend the Committee Officials review their Finance Report for accuracy prior to filling the report with the Board of Elections.

- B. We traced the remaining Ohio Political Party Fund receipts reported on the Ohio Campaign Finance Report to the corresponding deposits. There was a total of \$158 in receipts reflected on the Committee's Ohio Campaign Finance Report that was donations to the Meigs County Republican Party. These receipts were deposited into the Committee's account and were later disbursed to the Ohio Republican Party.

We recommend the Committee Treasurer review receipts prior to depositing to assure the monies are deposited into the proper account.

2. The State of Ohio confirmed \$1.01 more than reported or deposited by the Committee. The distribution from the State of Ohio was dated January 12, 2001.

We recommend the Committee Treasurer contact the State of Ohio and request that the \$1.01 be reissued to the Committee.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled for the 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.

Cash Disbursements

1. We footed the cash disbursement listing the Statement of Expenditures and compared the listing totals to the disbursement totals on the Ohio Campaign Finance report. The amounts agreed.
2. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found the following exception:

The Committee is permitted to transfer party public funds to the State Republican Party Public Funds Account. Such a transfer requires the Committee specify the use of the funds must follow the purposes permitted by Ohio Revised Code Section 3517.18(A). Also, such transfers should be explained on the Committees annual report.

The Committee donated \$200 to the Ohio Republican Party. The donation consisted of moneys posted into the account in error, totaling \$158, and restricted Committee receipts totaling \$42 for a total of \$200. The Committee documented the expenditure as a donation and did not specify the use of the funds. Therefore, this expenditure is not permitted per Section 3517.18 of the Ohio Revised Code.

We recommend the Committee only expend Ohio Political Party funds as permitted by Ohio Law. Also, the Political Party should reimburse the Public Fund Account for the \$42. Furthermore, the Committee should contact the Secretary of State to obtain current forms to file their annual report on.

3. We agreed the disbursement transactions and traced the payee and amount to canceled checks. We found the following exception:

The disbursement transactions did not have supporting documentation such as an invoice, request for distribution, etc. Therefore, we were unable to compared the payees on the checks to the names on the supporting documentation.

We recommend the Committee maintain supporting documentation for all expenditures.

Payroll Disbursements

There were no payroll disbursements

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 29, 2002

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REPUBLICAN PARTY
MEIGS COUNTY

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

Beginning Balance, January 1		\$ 270
Receipts:		
State Distribution	\$104	
Donations	158	
	<hr/>	
Total Receipts		262
Disbursements:		
Ohio Republican Party	\$200	
Purchase of Flags	210	
	<hr/>	
Total Disbursements		410
Ending Balance, December 31		<u><u>\$ 122</u></u>

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



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

MEIGS 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 26, 2002**