



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**REPUBLICAN PARTY
PAULDING COUNTY**

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JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Paulding County
11661 County Road 162
Paulding, Ohio 45879-8826

To the Republican 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 §§ 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

1. We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report. We noted the following exceptions:

Two State Auditor warrants made payable to the Executive Committee during 2001 were not recorded on the Committee's Ohio Campaign Finance Report. These warrants were never cashed and eventually became stale dated. A third State Auditor warrant was deposited into an incorrect bank account and was subsequently returned by the bank due to it being stale dated. As a result, \$109 was never recorded by the Executive Committee and was not available for disbursement. We recommend that the Treasurer contact the Auditor of State and request that the warrants be reissued.

2. We were unable to perform procedures on the December 31, 2001 bank reconciliation or bank statement because no bank account was maintained by the Executive Committee for Ohio Political Party Fund revenues.

Ohio Revised Code § 3517.17 requires each party treasurer receiving public moneys from the Ohio Political Party Fund to maintain such moneys in an account separate from all other assets of the political party. No bank account exists to account for the receipt or expenditure of Ohio Political Party Funds received by the Executive Committee. The Treasurer endorses warrants received from the Ohio Political Party Fund and forwards them directly to the State Republican Party. We recommend that the Party open a bank account to account for revenue from the Ohio Political Party Fund as well as the disbursements of these funds. Receipt and disbursement activity should be accounted for in the check register.

Cash Disbursements

1. We footed the cash disbursement listing on the Ohio Campaign Finance Report and compared the listing total to the cancelled, state warrant that was endorsed by the Committee Treasurer to the State Republican Party. 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 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 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 22, 2002

REPUBLICAN PARTY
PAULDING COUNTY

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

Beginning Balance, January 1, 2001		\$ 0
Receipts:		
State Distribution	<u>1</u>	
Total Receipts		<u>1</u>
Disbursements:		
State Republican Party	<u>1</u>	
Total Disbursements		<u>1</u>
Ending Balance, December 31, 2001		<u><u>\$ 0</u></u>

See Report of Independent Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

PAULDING 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
APRIL 9, 2002**