



**REPUBLICAN POLITICAL PARTY
VAN WERT COUNTY**

AGREED UPON PROCEDURES

JANUARY 1, 2001 - DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Van Wert County
430 South Avenue
Van Wert, Ohio 45891

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 one exception: The Committee failed to deposit a check issued to them on April 14, 2001 from the Auditor of State until August 8, 2001, thus exceeding the ninety day period for which the check was valid. This check was voided by the State of Ohio after the ninety day period and could not be honored by the bank when deposited. The Party is currently filing a claim for the receipt with the State of Ohio Office of Budget and Management.

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 by the Treasurer 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 all reconciling items appearing on that reconciliation to canceled checks and deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2001.

Cash Disbursements

1. We took the disbursements from the bank statements and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. We tested 100% of the disbursement transactions and confirmed the amount charged by the bank to the quarterly statement.
3. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. No exceptions noted

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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

February 14, 2002

REPUBLICAN POLITICAL PARTY
OHIO COUNTY

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

BEGINNING BALANCE, JANUARY 1, 2001		\$399
RECEIPTS:		
STATE DISTRIBUTION	112	
OTHER	<u>5</u>	
TOTAL RECEIPTS		<u>117</u>
DISBURSEMENTS:		
OTHER	<u>5</u>	
TOTAL DISBURSEMENTS		<u>5</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$511</u>

(See Report of Independent Accountants)



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

VAN WERT 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
MARCH 26, 2002**