



**Auditor of State
Betty Montgomery**



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Allen County
Keith Cheney, Chairman
P.O. Box 1563
Lima, Ohio 45802

We have performed the procedures enumerated below, which were agreed to by the Allen County 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, 2003. 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 Campaign Fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Ohio Campaign Finance Report with the cash balances reconciled for the Allen County Republican Party as of December 31, 2003. 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 reconciling items appearing on that reconciliation to canceled checks, deposit slips or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2003.

Cash Disbursements (Non Payroll)

1. We footed the cash disbursement listing in the Ohio Campaign Finance Report and compared the listing totals to the disbursement totals on the Ohio Campaign Finance report and the disbursements per the bank. The amounts agreed.
2. We 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, however, some of the original invoices were not retained. The payees and amounts recorded in the Ohio Campaign Finance Report agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was an approved signatory.
4. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code.

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.



Betty Montgomery
Auditor of State

February 20, 2004

**REPUBLICAN POLITICAL PARTY
ALLEN COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003
(UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2003		\$ 207
RECEIPTS:		
STATE DISTRIBUTION	984	
TOTAL RECEIPTS		<u>984</u>
TOTAL FUNDS AVAILABLE		1,191
DISBURSEMENTS:		
POSTAGE	446	
OTHER	452	
TOTAL DISBURSEMENTS		<u>(898)</u>
ENDING BALANCE, DECEMBER 31, 2003		\$293 =====

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



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88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

REPUBLICAN PARTY

ALLEN 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 23, 2004**