



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES

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

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, 2002. 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 Ohio Campaign Finance Report. We found no exceptions.

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 Republican Party as of December 31, 2002. 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 other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2002.

Cash Disbursements (Non Payroll)

1. We footed the cash disbursement listing in the Ohio Campaign Finance Report and agreed it to the total disbursements shown on the report and the disbursements per the bank. The amounts agreed.
2. For all disbursement transactions 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. The payees and amounts recorded on the Ohio Campaign Finance Report agreed to the payees and amounts on the cancelled 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 the checks 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 found no exceptions.

Payroll Disbursements

We compared all personnel positions paid with the Ohio Political Party Funds with those allowable under 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.



Betty Montgomery
Auditor of State

March 18, 2003

**REPUBLICAN POLITICAL PARTY
ALLEN COUNTY**
**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002
(UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2002		\$255
RECEIPTS:		
STATE DISTRIBUTION		<u>963</u>
TOTAL FUNDS AVAILABLE		1,218
DISBURSEMENTS:		
SALARY	157	
POSTAGE	563	
OFFICE SUPPLIES/FURNITURE	<u>291</u>	
TOTAL DISBURSEMENTS		<u>(1,011)</u>
ENDING BALANCE, DECEMBER 31, 2002		\$ <u>207</u>

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



**Auditor of State
Betty Montgomery**

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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
APRIL 15, 2003**