



**Auditor of State  
Betty Montgomery**



REPUBLICAN PARTY  
SANDUSKY COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures .....	1
Ohio Campaign Finance Report.....	3

**This page intentionally left blank.**



**Auditor of State  
Betty Montgomery**

One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
www.auditor.state.oh.us

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Republican Executive Committee  
Sandusky County  
539 West Madison Street  
Gibsonburg, Ohio 43431-1222

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, 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 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 Republican Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report.

We found an exception as a result of our procedures:

- Warrants received and deposited were not accurately reported on the Ohio Campaign Finance Report. We recommend the Treasurer prepare a single Ohio Campaign Finance report at year end which accurately accounts for all receipts during the year.

**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 Ned Weigman, Treasurer, for the Committee 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 verified that no reconciling items existed as of December 31, 2002.

**Cash Disbursements**

1. We footed the check register and compared the totals to the disbursement totals on the Ohio Campaign Finance Report.

**Cash Disbursements (Continued)**

We found an exception as a result of our procedures:

- Checks issued were not accurately reported on the Ohio Campaign Finance Report. We recommend the Treasurer prepare a single Ohio Campaign Finance report at year end which accurately accounts for all disbursements during the year.
- 2. We selected all disbursement transactions and traced the payee and amount to source documentation such as invoices and canceled checks. The payees and amounts recorded in the check register agreed to the payees and amounts on the canceled checks.
- 3. We compared the signature on the check to the list of 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 § 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 Committee and is not intended to be and should not be used by anyone else.



**Betty Montgomery**  
Auditor of State

January 21, 2003

REPUBLICAN PARTY  
SANDUSKY COUNTY

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)

Beginning Balance, January 1, 2002		\$574
Receipts:		
State Distribution		<u>492</u>
Disbursements:		
Ohio Republican Party	<u>\$492</u>	
Total Disbursements		<u>492</u>
Ending Balance, December 31, 2002		<u><u>\$574</u></u>

*See Independent Accountant's Report*







**Auditor of State  
Betty Montgomery**

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**

**SANDUSKY 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 25, 2003**