



**REPUBLICAN PARTY  
ATHENS COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



REPUBLICAN PARTY  
ATHENS COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants on Applying Agreed-Upon Procedures .....	1
Political Party Fund Finance Report .....	3

**This page intentionally left blank.**



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee  
Athens County  
20 Sunnyside Drive  
Athens, Ohio 45701

To the 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 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 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 by Edward Baum, Treasurer, for the 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 the reconciling item appearing on that reconciliation to the corresponding deposit slip. We determined that the date on that document supported that item was a proper reconciling item at December 31, 2001.

### Cash Disbursements

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the the Committee's Ohio Campaign Finance Report. The amounts agreed.
2. We agreed the disbursement transactions and traced the payee and amount to source documentation such as canceled checks. We found the following exception:

The payees and amounts recorded in the cash disbursement journal agreed to the payees and amounts on the canceled checks. The recorded disbursements were limited to postage and charges for copies. However, the Committee did not retain supporting invoices for the cash disbursements, therefore, we were unable to compared the payees on the checks to the names on the invoices.

We recommend the Committee retain all supporting documentation for cash disbursements.

**Cash Disbursements (Continued)**

3. We compared the signature on the check to the list dated of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on all 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**

There were no payroll disbursements.

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 Committee and is not intended to be and should not be used by anyone else.

**Jim Petro**  
Auditor of State

February 28, 2002

REPUBLICAN PARTY  
ATHENS COUNTY

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

<b>Beginning Balance, January 1</b>		<b>\$ 559</b>
<b>Receipts:</b>		
State Distribution	<u>\$418</u>	
Total Receipts		418
<b>Disbursements:</b>		
	<u>\$396</u>	
Total Disbursements		<u>396</u>
<b>Ending Balance, December 31</b>		<b><u><u>\$ 581</u></u></b>

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







STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**

**ATHENS 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 19, 2002**