



**REPUBLICAN POLITICAL PARTY
MORROW COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

REPUBLICAN POLITICAL PARTY
MORROW COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Morrow County
PO Box 27
Chesterville, OH 43317

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

1. We footed the Statement of Contributions Received and compared listing totals to receipt totals on the Political Party Fund Finance Report. The amounts agreed.
2. 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 confirmed other amounts received to bank statements and other third party documentation. We found no exceptions.

Cash Reconciliation

We prepared a year-end cash reconciliation and compared the sum of the cash balances recorded on the Political Party Fund Finance Report with the cash balances reconciled. The sums agreed.

Cash Disbursements

1. We footed the Expenditures From Political Party Fund Monies report and compared the listing totals to the disbursement totals on the Political Party Fund Finance Report. The amounts agreed.
2. We selected all disbursement transactions and 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 in the Expenditures From Political Party Fund Monies report agreed to the payees and amounts on the canceled checks.
3. 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.

Republican Executive Committee
Morrow County
Report of Independent Accountants on Applying
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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

March 18, 2002

REPUBLICAN POLITICAL PARTY
MORROW COUNTY

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

BEGINNING BALANCE, JANUARY 1, 2001		\$ 670
RECEIPTS:		
STATE DISTRIBUTION	205	
OTHER	<u>30</u>	
TOTAL RECEIPTS		<u>235</u>
DISBURSEMENTS:		
OTHER		<u>542</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$ 363</u>

(See Report of Independent Accountants)



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

MORROW 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 18, 2002**