



**Auditor of State
Betty Montgomery**



**Auditor of State
Betty Montgomery**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Coshocton County Republican Executive Committee
Coshocton County
1421 Arrowhead Drive
Coshocton, Ohio 43812

To the Executive Committee:

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 Political Party Public Funds Report. We found no exceptions.

Cash Reconciliation

1. We compared the cash balance recorded on the Committee's Political Party Public Funds Report with the cash balance reconciled by Fred Near for the Coshocton County Republican Executive 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 agreed reconciling items appearing on that reconciliation to canceled checks. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2002.

Cash Disbursements

1. We footed the cash disbursement listing (Expenditures from Political Party Fund Monies) and compared the listing totals to the disbursement totals on the Political Party Public Funds Report. The amounts agreed.
2. We selected each disbursement transaction 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 cash disbursement listing (Expenditures from Political Party Fund Monies) agreed to the payees and amounts on the canceled checks.

Cash Disbursements (Continued)

3. We compared the signature on the check to the list dated December 31, 2002 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 Section 3517.18 of the Ohio Revised Code.

We found one exception: The Committee issued Check No. 128 for \$1,069.98 to Kotab's Kitchen for an appreciation dinner for those party members who made significant contributions to the party. Section 3517.18(C), Ohio Rev. Code, states that Ohio Political Party Public Funds monies may not be used to pay for costs associated with giving a dinner in honor of persons who have made a significant contribution to a political party of either financial support or volunteer work. This amount was repaid after December 31, 2002, by check #1761 from the Republican Party non-public funds account to the public funds account.

Payroll Disbursements

The Republican Party Executive Committee had no payroll cash disbursements during 2002.

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 Public Funds 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

January 21, 2003

REPUBLICAN POLITICAL PARTY
COSHOCKTON COUNTY

POLITICAL PARTY PUBLIC FUNDS REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2002	\$1,578
RECEIPTS:	
STATE DISTRIBUTION	497
DISBURSEMENTS:	
APPRECIATION DINNER	<u>1,070</u>
ENDING BALANCE, DECEMBER 31, 2002	<u>\$1,005</u>

See Independent Accountants' Report on Applying Agreed-Upon Procedures



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REPUBLICAN PARTY

COSHOCTON 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 11, 2003**