



**Auditor of State
Betty Montgomery**

**REPUBLICAN PARTY
PAULDING COUNTY**

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**Auditor of State
Betty Montgomery**

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

Republican Executive Committee
Paulding County
13515 State Route 114
Haviland, Ohio 45851-9705

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 §§ 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2003. 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 confirmed the Republican Party receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report. We noted the following exception.

Voided State Warrants

1. One State Auditor warrant written to the Paulding Republican Party (the Party) during 2003 was not recorded on the Party's Ohio Campaign Finance Report. This warrant was never cashed and has since been voided. This is in addition to the one warrant which was not cashed in the prior year and the two warrants which were never cashed during 2001. As a result, over the three year period, \$156 was never recorded by the Party and is not available for disbursement. We recommend that the Treasurer contact the State Auditor and request that the warrants be reissued.

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 William Fast for the Paulding County Republican Party as of December 31, 2003. 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 quarterly bank statements. The balances agreed.
4. We reviewed the cash reconciliation for reconciling items such as canceled checks, deposit slips, or other such items. There were no reconciling items at December 31, 2003.

Ohio Revised Code § 3517.17 requires each party treasurer receiving public moneys from the Ohio Political Party Fund to maintain such moneys in an account separate from all other assets of the political party. A bank account was established to account for the receipt or expenditure of Ohio Political Party Funds received by the Paulding County Republican Party (the Party). The Treasurer deposited \$132 in non-public monies into this bank account. This procedure increases the possibility that public funds may be expended for improper purposes. We recommend that the Party transfer the non-public fund monies out of this savings account in order to segregate these monies from the public funds.

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 Committee's 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

May 4, 2004

**REPUBLICAN PARTY
PAULDING COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

Beginning Balance, January 1, 2003	\$	118
Receipts:		
State Distribution		<u>90</u>
Ending Balance, December 31, 2003	\$	<u>208</u>

See Independent Accountants' Report



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

PAULDING 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
MAY 27, 2004**