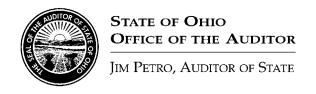
# AUDITOR AMII///

## REPUBLICAN PARTY EXECUTIVE COMMITTEE HAMILTON COUNTY

**AGREED UPON PROCEDURES** 

FOR THE YEAR ENDED DECEMBER 31, 2001





250 West Court Street Suite 150 E

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

Republican Party Executive Committee Hamilton County 700 Walnut Street, Suite 309 Cincinnati, Ohio 45202

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**

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 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 the Finance Administrator for the Hamilton County Republican Party as of December 31, 2001. The sums agreed.
- 2. We re-computed 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 the reconciliation to canceled checks, deposit slips. and other documentation. 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 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 cash disbursement journal agreed to the payees and amounts on the canceled checks.
- 3. We compared the signature on the check to the list dated December 31, 2001 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 no exceptions.

Republican Party Executive Committee Hamilton County Report of Independent Accountants on Applying Agreed Upon Procedures Page 2

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 20, 2002

## REPUBLICAN PARTY EXECUTIVE COMMITTEE HAMILTON COUNTY

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

Beginning Balance, January 1, 2001	\$ 315	
Receipts: State Distribution  Total Receipts	3 <u>,474</u>	8,474
Disbursements:     Health Insurance     Telephone     Office Supplies     Memberships and Subscriptions     Postage     Miscellaneous Total Disbursements	2,691 4,785 362 556 80 	<u>8,497</u>
Ending Balance, December 31, 2001		<u>\$ 292</u>

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



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## **REPUBLICAN PARTY**

## **HAMILTON 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.

**CLERK OF THE BUREAU** 

Susan Babbitt

CERTIFIED APRIL 18, 2002