



**RICHLAND COUNTY REPUBLICAN PARTY**  
**AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**



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

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**STATE OF OHIO**





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

Richland County Republican Party Executive Committee  
129 Reba Avenue  
Mansfield, Ohio 44907

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 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 Ohio Campaign Finance Report. We found no exceptions.

### Cash Reconciliation

We compared the cash balance recorded on the Ohio Campaign Finance Report with the bank balance for the Richland County Republican Party as of December 31, 2001. The amounts agreed.

There were no reconciling items at December 31, 2001.

We found no exceptions as a result of these procedures.

### Cash Disbursements

1. We footed the expenditures from Political Party Fund Monies listing and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We selected 100% of the disbursement transactions and traced the payees and amounts to the lease agreement or traced the bank service charges to the debit charges on the bank statement. The Committee does not receive the original canceled checks from the bank. They receive a copy of the electronic image of the front of the checks. We also compared the payees on the check copies to the name on the lease agreement. The payees and amounts recorded on the expenditures from Political Party Fund Monies listing agreed to the payees and amounts on the check copies.

3. We compared the signature on the check copies to the list of authorized signatories the Committee provided to us. Since the bank only provided the Committee with the electronic image of the front of the checks, we were unable to compare 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.

The Committee does not receive canceled checks from its bank. The bank provides the Committee an electronic image of the front of the checks. This does not allow the Committee to determine whether checks were properly endorsed by the appropriate party.

We recommend that the Committee either require the bank to return the canceled checks or if electronic imaging of the canceled checks is preferred, the Committee should follow the guidance in Auditor of State Bulletin 96-006. This bulletin, issued on February 26, 1996, states in part, that in order for the electronic image to be sufficient evidential matter, an adequate audit record must be preserved. For example, the imaging of the reverse side of the check must occur, and it must be clear which back side of a check matches which front side. In addition, the imaging must be large enough to determine that no alteration to the original documents has occurred. The Committee must also ensure that the bank retains the original checks in accordance with the records retention schedule to which the Committee is subject under Ohio Rev. Code Chapter 149. The original paper checks are public records, subject to the records retention schedule applicable to the Committee, regardless of whether the documents are in the Committee's possession or in the possession of the financial institution.

We found no additional exceptions as a result of these procedures.

#### **Payroll Disbursements**

The Committee had no payroll disbursements during 2001.

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 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.

**Jim Petro**  
Auditor of State

January 28, 2002

**REPUBLICAN POLITICAL PARTY  
RICHLAND COUNTY**

**OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(UNAUDITED)**

Beginning Balance, January 1, 2001		\$ 54
Receipts:		
State Distribution		1,087
Disbursements:		
Rent	875	
Bank Service Charges	<u>71</u>	
Total Disbursements		<u>946</u>
Ending Balance, December 31, 2001		<u>\$ 195</u>

(See Independent Accountant's Report)