



**REPUBLICAN PARTY
SANDUSKY COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

REPUBLICAN PARTY
SANDUSKY COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Sandusky County
539 West Madison Street
Gibsonburg, Ohio 43431-1222

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, 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 Republican Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report.

We found an exception as a result of our procedures:

- The Republican Executive Committee received four warrants during 2001, of which only three were reported on the Ohio Campaign Finance Report. Per review of the check register and the bank statements, the fourth warrant was deposited. It was also noted that the first two warrants were reported on an Ohio Campaign Finance Report dated 5/12/01, while the third warrant was reported on an Ohio Campaign Finance Report dated 1/14/02. The Treasurer should prepare a single Ohio Campaign Finance Report at year end which provides all receipts for the year.

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 Ned Weigman, Treasurer, for the Republican Executive Committee as of December 31, 2001. The sums agreed.
1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
2. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.
3. We verified that no reconciling items existed as of December 31, 2001.

Cash Disbursements

1. We footed the check register and compared the totals to the disbursement totals on the Ohio Campaign Finance Report.

We found an exception as a result of our procedures:

- The Republican Executive Committee made four disbursements during 2001, of which only three were reported on the Ohio Campaign Finance Reports. Per review of the check register and the bank statements, the fourth disbursement was made. It was also noted that the first two disbursements were reported on an Ohio Campaign Finance Report dated 5/12/01, while the third disbursement was reported on an Ohio Campaign Finance Report dated 1/14/02. The Treasurer should prepare a single Ohio Campaign Finance Report at year end which provides all disbursements for the year.
2. We selected all disbursement transactions and traced the payee and amount to source documentation such as invoices and canceled checks. The payees and amounts recorded in the check register agreed to the payees and amounts on the canceled checks.
 3. We compared the signature on the check to the list 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 § 3517.18 of the Ohio Revised Code. We found no exceptions.

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 30, 2002

REPUBLICAN PARTY
SANDUSKY COUNTY

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

Beginning Balance, January 1, 2001		\$ 574
Receipts:		
State Distribution	<u>476</u>	
Total Receipts		<u>476</u>
Disbursements:		
Ohio Republican Party	<u>476</u>	
Total Disbursements		<u>476</u>
Ending Balance, December 31, 2001		<u><u>\$ 574</u></u>

See Report of Independent Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

SANDUSKY 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 4, 2002**