



**Auditor of State
Betty Montgomery**

REPUBLICAN POLITICAL PARTY
BROWN COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Brown County
550 Thomas Road
Georgetown, Ohio 45121

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Executive Committee, Brown County, Ohio (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, 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 Ohio Campaign Finance Report. We found the report included a \$200.00 deposit made on January 8, 2003, which was outside the reporting period. An audit adjustment was made to the attached financial report. The Treasurer should review transactions when preparing the Ohio Campaign Finance Report to assure only those that occur within the reporting period are included in the report.

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 treasurer for the 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 book balances on the reconciliation with month end bank statements. The balances agreed.

We noted that there was no indication that the Treasurer reviewed the monthly bank statements. Also, the Ohio Campaign Finance Report contained errors. We recommend that the Treasurer review and indicate that the monthly bank statements have been reviewed. Also, the Ohio Campaign Finance Report should contain the correct receipts, disbursements, and cash fund balances.

Cash Disbursements

The Republican Party did not make any disbursements during the audit period.

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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

April 2, 2003

**REPUBLICAN POLITICAL PARTY
BROWN COUNTY
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2002	\$ 446
RECEIPTS:	
STATE DISTRIBUTION	219
TOTAL RECEIPTS	<u>219</u>
DISBURSEMENTS:	
RENT	0
OTHER	<u>0</u>
TOTAL DISBURSEMENTS	<u>0</u>
ENDING BALANCE, DECEMBER 31, 2002	<u>\$ 665</u>

(See Independent Accountant's Report on Applying Agreed-Upon Procedures.)



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

BROWN 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 17, 2003**