



**Auditor of State
Betty Montgomery**

**REPUBLICAN PARTY
DELAWARE COUNTY**

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**Auditor of State
Betty D. Montgomery**

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Delaware County
55 Tanglewood Drive
Delaware, Ohio 43015

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, 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 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 Political Party Fund Finance Report with the cash balances reconciled by the Treasurer 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 bank balances on the reconciliation with month end bank statements. The balances agreed.
4. We agreed reconciling items on the reconciliation to subsequent bank statements. We determined that the dates on those documents support they were proper reconciling items at December 31, 2002.

Cash Disbursements

1. We footed the statement of expenditures for the fiscal year 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 during 2002 and traced the payee and amount to source documentation such as invoices, copies of the canceled checks, and the bank statements. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the statement of expenditures for the fiscal year agreed to the payees and amounts on the canceled checks.
3. 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.

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

February 12, 2003

REPUBLICAN POLITICAL PARTY
DELAWARE COUNTY

POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2001		\$ 1,716
RECEIPTS:		
STATE DISTRIBUTION	1,133	
OTHER	<u>4</u>	
TOTAL RECEIPTS		<u>1,137</u>
DISBURSEMENTS:		
UTILITIES	1,536	
OTHER	<u>24</u>	
TOTAL DISBURSEMENTS		<u>1,560</u>
ENDING BALANCE, DECEMBER 31, 2002		\$ <u>1,293</u>

(See Independent Accountants' Report)



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

REPUBLICAN PARTY

DELAWARE 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
MARCH 4, 2003**