



**Auditor of State
Betty Montgomery**

REPUBLICAN PARTY
PAULDING COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Ohio Campaign Finance Report (Exhibit A).....	3

This page intentionally left blank.



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Paulding County
13515 State Route 114
Haviland, OH 45851-9705

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 §§ 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 noted the following exceptions:

Voided State Warrants

One State Auditor warrant written to the Paulding Republican Party (the Party) during 2002 was not recorded on the Party's Ohio Campaign Finance Report. This warrant was never cashed and has since been voided. This is in addition to two warrants which were never cashed during the previous year. As a result, over the two year period, \$110 was never recorded by the Party and is not available for disbursement. We recommend that the Treasurer contact the Auditor of State and request that the warrants be reissued.

Separate Bank Accounts

Ohio Revised Code § 3517.17 requires each party treasurer receiving public moneys from the Ohio Political Party Fund to maintain such moneys in an account separate from all other assets of the political party. No separate bank account exists to account for the receipt or expenditure of Ohio Political Party Funds received by the Paulding County Republican Party (the Party). The Treasurer deposited warrants received from the State into the checking account used for private contributions. This procedure increases the possibility that public funds may be expended for improper purposes. We recommend that the Party open a separate bank account to account for revenue from the Ohio Political Party Fund as well as the disbursements made from this fund.

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 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 bank balances on the reconciliation with monthly bank statements. The balances agreed.

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.



Betty Montgomery
Auditor of State

April 14, 2003

REPUBLICAN PARTY
PAULDING COUNTY

OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)

Beginning Balance, January 1, 2002		\$0
Receipts:		
State Distribution	<u>118</u>	
Disbursements:		<u>118</u>
Ending Balance, December 31, 2002		<u><u>\$118</u></u>

See Independent Accountant's 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

PAULDING 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
MAY 8, 2003**