



**LORAIN REPUBLICAN PARTY
LORAIN COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LORAIN REPUBLICAN PARTY
LORAIN COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Lorain Republican Party Executive Committee
Lorain County
2303 Cleveland Boulevard
Lorain, Ohio 44052

We have performed the procedures enumerated below, which were agreed to by the Lorain Republican Party 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, 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 Political Party Fund Finance Report. We found one exception: A warrant dated July 12, 2001 for \$1,346.61 was not received by the Party and was subsequently voided by the State.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Public Funds Report with the cash balances reconciled by Marilyn Jacobcik, Treasurer, for the Lorain Republican Party as of December 31, 2001. 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.

Cash Disbursements

1. We footed the Lorain County Republican Executive Committee Administrative Account – 2001 Expenditures Report and compared the totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. Using nonstatistical selection methods, we selected 13 disbursement transactions using every fifth item selection method, and traced the payee and amount to source documentation such as invoices, debit memos and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the Lorain County Republican Executive Committee Administrative Account – 2001 Expenditures Report agreed to the payees and amounts on the canceled checks.

Cash Disbursements (Continued)

3. We compared the signature on the check to the list dated December 31, 2001 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 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.



Jim Petro
Auditor of State

May 30, 2002

**LORAIN REPUBLICAN PARTY
LORAIN COUNTY**

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2001		\$ 5,735
RECEIPTS:		
STATE DISTRIBUTION	2,187	
OTHER	<u>74</u>	
TOTAL RECEIPTS		<u>2,261</u>
DISBURSEMENTS:		
RENT	3,600	
OTHER	<u>2,500</u>	
TOTAL DISBURSEMENTS		<u>6,100</u>
ENDING BALANCE, DECEMBER 31, 2001		<u>\$1,896</u>

(See Independent Accountant's Report)



STATE OF OHIO
OFFICE OF THE AUDITOR

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LORAIN COUNTY REPUBLICAN PARTY

LORAIN 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
JULY 5, 2002**