



**Auditor of State  
Betty Montgomery**





## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Republican Executive Committee  
Jefferson County  
PO Box 941  
Steubenville, Ohio 43952

We have performed the procedures enumerated below, which were agreed to by the Jefferson County 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. The party did not cash one of the public fund checks. We recommend that the party monitor checks as they are received and deposit them to their account.

#### **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 Robert E. McDonald for the Jefferson County Republican Political Party 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.

#### **Cash Disbursements**

1. We footed the cash disbursement listing Expenditures from Political Parties Fund Monies 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 for testing and traced the payee and amount to source documentation such as invoices. One of the disbursements did not have supporting documentation. We recommend that all invoices and supporting documentation be retained. This will help insure that expenditures are made for allowable expenditures.
3. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We were able to determine that all disbursements were for allowable uses.

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4. We compared the signature on the checks to the name of the authorized signatory. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was the approved signatory.

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

May 28, 2003

REPUBLICAN POLITICAL PARTY  
JEFFERSON COUNTY

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

BEGINNING BALANCE, JANUARY 1, 2002		\$ 763
RECEIPTS:		
STATE DISTRIBUTION	<u>272</u>	
TOTAL RECEIPTS		<u>272</u>
DISBURSEMENTS:		
OTHER	<u>658</u>	
TOTAL DISBURSEMENTS		<u>658</u>
ENDING BALANCE, DECEMBER 31, 2002		<u>\$ 377</u>

See Independent Accountant's Report





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Betty Montgomery**

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**REPUBLICAN PARTY**

**JEFFERSON 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  
JUNE 24, 2003**