



**Auditor of State
Betty Montgomery**

REPUBLICAN PARTY
NOBLE COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Party Executive Committee
Noble County
44467 Ripple Run Road
Caldwell, Ohio 43724

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Party Executive Committee, Noble 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 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.

Our testing revealed that three warrants written from the State of Ohio were not deposited because they were voided. This condition also occurred for the previous examination period. We recommend the Committee acquire reissued checks for these amounts and deposit the funds in a timely manner. Consideration should be given to enrolling in the State's direct deposit program to avoid this problem in the future.

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 Brady Miller, Treasurer, for the 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 month end bank statements. The balances agreed.

Cash Disbursements

We footed the Expenditures from Political Party Fund Monies listing and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.

The expenditures represented a returned check fee of \$6 and a returned State warrant deposited in the prior examination period that was not deposited in a timely period. We recommend the Committee deposit funds in a timely manner.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110
www.auditor.state.oh.us

Cash Disbursements (Continued)

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 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

March 6, 2003

**REPUBLICAN POLITICAL PARTY
NOBLE COUNTY**

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

Beginning Balance, January 1		\$226
Receipts:		
State Distribution	<u>\$ 1</u>	
Total Receipts		<u>1</u>
Disbursements:		
Other	<u>\$ 40</u>	
Total Disbursements		<u>40</u>
Ending Balance, December 31		<u>\$187</u>

(See Independent Accountants' Report on Applying Agreed-Upon Procedures)



**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

NOBLE 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 10, 2003**