



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS

Republican Executive Committee
4020 Sunshine Road
Georgetown, Ohio 45121

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Treasurer, solely to comply with the requirements of Section 3517.17 of the Ohio Revised Code. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. 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.

The procedures and associated findings are as follows:

Cash Receipts

1. We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed to amounts shown on the Ohio Campaign Finance Report.

In 1999, four out of five State of Ohio checks sent to the Brown County Republican Executive Committee were not cashed and were eventually voided by the State. We recommend that the Treasurer contact the Ohio Department of Taxation and have Ohio Political Party checks directly deposited into the Executive Committee's Ohio Political Party checking account. We also recommend that the Executive Committee follow the necessary procedures to have the four voided checks reissued.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Republican Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Brown County Republican Party as of December 31, 1999 and 1998. We recomputed the mathematical accuracy of the reconciliation.

We also agreed reconciling items appearing on that reconciliation to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 1999 and 1998.

We found no exceptions as a result of our procedures.

Cash Disbursements

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the political party fund finance report.

We found no exceptions as a result of our procedures.

Republican Party

Brown County Republican Party

Cash Disbursements (Continued)

2. We traced selected recorded disbursements to source documentation such as invoices and canceled checks. We also determined that the checks corresponded to the names on the invoices and that the checks were signed by authorized signatories and endorsed by the payee.

We found no exceptions as a result of our procedures.

3. We vouched selected disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no compliance exceptions with Section 3517.18 of the Ohio Revised Code.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the political party fund finance report which is attached as Exhibit 1 and 2. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above; however, the report is a matter of public record and distribution is not limited.

Jim Petro
Auditor of State

February 25, 2000

Exhibit 1

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)**

Beginning Balance, January 1, 1999		\$ 114
Receipts:		
State Distribution	<u> 2</u>	
Total Receipts		<u> 2</u>
Disbursements:		
Ohio Republican Party	<u> 0</u>	
Total Disbursements		<u> 0</u>
Ending Balance, December 31, 1999		\$ <u>116</u>

(See Report of Independent Accountants)

Exhibit 2

POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1998 (UNAUDITED)

Beginning Balance, January 1, 1998		\$ 207
Receipts:		
State Distribution	<u>307</u>	
Total Receipts		<u>307</u>
Disbursements:		
Ohio Republican Party	<u>400</u>	
Total Disbursements		<u>400</u>
Ending Balance, December 31, 1998		\$ <u>114</u>

(See Report of Independent Accountants)



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REPUBLICAN PARTY

BROWN 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 21, 2000**