



**REPUBLICAN PARTY PUBLIC FUND**

**HARDIN COUNTY**

**AGREED UPON PROCEDURES**

**JANUARY 1, 1999 TO DECEMBER 31, 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**  

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**JIM PETRO, AUDITOR OF STATE**

One First National Plaza  
130 West Second Street  
Suite 2040  
Dayton, Ohio 45402  
Telephone 937-285-6677  
800-443-9274  
Facsimile 937-285-6688  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## **REPORT OF INDEPENDENT ACCOUNTANTS**

Hardin County Republican Executive Committee  
7881 County Road 95  
Ada, Ohio 45810

To the Republican Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Treasurer of the Republican Party, 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 posted to the cash receipts listing and to amounts shown on the Ohio Campaign Finance Report.

We found no exceptions as a result of our procedures.

### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Hardin County Republican Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Hardin County Republican Political Party as of 12/31/99. We recomputed the mathematical accuracy of the reconciliation.

We found no exceptions as a result of the procedures.

### **Cash Disbursements**

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing total to the disbursement total on the Ohio Campaign Finance Report.
2. We traced the recorded disbursement to source documentation and the canceled check. We also determined that the check corresponded to the name on the invoice and that the check was signed by authorized signatories and endorsed by the payee.
3. We vouched the disbursement transaction for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of the procedures.

**Hardin County Republican Executive Committee**

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the Ohio Campaign Finance Report which is attached as Exhibit 1. 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 and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

**JIM PETRO**  
Auditor of State

April 12, 2000

**EXHIBIT 1  
REPUBLICAN POLITICAL PARTY  
HARDIN COUNTY  
OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)**

<b>BEGINNING BALANCE, JANUARY 1, 1999</b>		<b>\$ 603</b>
<b>RECEIPTS:</b>		
<b>STATE DISTRIBUTION</b>	<b><u>170</u></b>	
<b>TOTAL RECEIPTS</b>		<b><u>170</u></b>
<b>DISBURSEMENTS:</b>		
<b>RENT</b>	<b><u>525</u></b>	
<b>TOTAL DISBURSEMENTS</b>		<b><u>525</u></b>
<b>ENDING BALANCE, DECEMBER 31, 1999</b>		<b><u>\$ 248</u></b>

(See Report of Independent Accountants)





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**

**HARDIN 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 2, 2000**