



**REPUBLICAN POLITICAL PARTY
KNOX COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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**STATE OF OHIO
OFFICE OF THE AUDITOR**

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REPORT OF INDEPENDENT ACCOUNTANTS

To Republican Party Executive Committee
Knox County
801 West Sugar Street
Mount Vernon, Ohio 43050

We have performed the procedures enumerated below, which were agreed to by the Executive Committee, 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

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

We found one exception. A distribution from the state, on October 14, 1999, for \$54.76 was not received or reported by the Party Treasurer. The party Treasurer was notified of the unrecorded distribution and was instructed to follow-up with the state on the status of the state warrant.

Cash Reconciliation

We compared the sum of the cash balances recorded on the Knox Republican Party Political Party Fund Finance Report with cash balances recorded on the bank reconciliation for the Knox Republican Party as of December 31, 1999. 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.

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 totals to the disbursement totals on the political party fund finance report.
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.

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

We found one exception, which is identified below.

RECOMMENDATION

The Knox Republican Party does not receive the electronic image of the reverse side of their checks. In order for the electronic imaging to be sufficient evidential matter, an adequate audit record must be preserved.

We recommend that the Party obtain an electronic image of the reverse side of their checks.

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. 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

February 25, 2000

EXHIBIT 1

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

BEGINNING BALANCE, JANUARY 1, 1999		\$ 369
RECEIPTS:		
STATE DISTRIBUTION	<u>393</u>	
TOTAL RECEIPTS		<u>393</u>
DISBURSEMENTS:		
ADMINISTRATIVE	<u>370</u>	
TOTAL DISBURSEMENTS		<u>370</u>
ENDING BALANCE, DECEMBER 31, 1999		\$ <u><u>392</u></u>

(See Report of Independent Accountants.)



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

KNOX 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 9, 2000**