



**LUCAS REPUBLICAN POLITICAL PARTY
LUCAS COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Lucas Republican Political Party
Lucas County
8200 West Central Avenue
Toledo, Ohio 43617-1868

To the Republican Executive Committee:

We have performed the procedures enumerated below, which were agreed to by James Nowak, Treasurer, solely to comply with the requirements of § 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:

1. Cash Receipts

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

We found that two checks, dated 7/10/98 and 10/14/98 (from prior audit) and one check dated 1/29/99, were not deposited in the Lucas Republican Party Public Funds Account before their void dates in the total amount of \$4,243.79. These checks were reissued and deposited on 2/22/00. We recommend the Lucas Republican Party use Electronic Fund Transfer (EFT) provided by the State of Ohio to insure that all checks are deposited in a timely manner in the future.

2. Cash Reconciliation

We compared the sum of the cash balances recorded on the Lucas Republican Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Lucas 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.

2. Cash Reconciliation (Continued)

We found that bank reconciliations were not performed by the Lucas Republican Party. The Lucas Republican Party's Ohio Campaign Finance Report ending balance did not agree with their check book balance or their bank balance. We recommend that the Lucas Republican Party perform a monthly bank reconciliation with the check book to ensure the accuracy of amounts posted to the check book. To ensure the accuracy of the Ohio Campaign Finance Report ending balance, it is recommended that the Report ending balance be agreed to the ending check book balance. Also, it is recommended that the Lucas Republican Party file an amended report to properly reflect actual receipts and disbursements for the year 1999.

3. Cash Disbursements

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

We found that the cash disbursement listing submitted with the Ohio Campaign Finance Report was incomplete. We recommend that all expenditures be recorded in the check book and be included in the Ohio Campaign Finance Report disbursement totals.

4. Payroll Disbursements

We compared all personnel positions paid with Ohio Political Party Fund monies with those allowable under § 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of this procedure.

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 A. 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

June 28, 2000

Exhibit A

LUCAS REPUBLICAN POLITICAL PARTY
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)

Beginning Balance, January 1, 1999		\$ 10,303
Receipts:		
State Distribution	<u>4,244</u>	
Total Receipts		<u>4,244</u>
Disbursements:		
Payroll	3109	
Computer and Software	2541	
Rent	800	
Utilities	531	
Miscellaneous	<u>103</u>	
Total Disbursements		<u>7084</u>
Ending Balance, December 31, 1999		<u><u>\$ 7,463</u></u>

See Report of Independent Accountants



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LUCAS COUNTY REPUBLICAN PARTY

LUCAS 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
AUGUST 10, 2000**