



**REPUBLICAN POLITICAL PARTY  
PUTNAM COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



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

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**STATE OF OHIO**



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OFFICE OF THE AUDITOR**

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## **REPORT OF INDEPENDENT ACCOUNTANTS**

Republican Political Party  
Putnam County  
1735 North Perry Street  
Ottawa, Ohio 45875-1128

To the Republican Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Party 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:

### **CASH RECEIPTS**

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

We found one exception with the above procedures, which is identified below.

### **CASH RECONCILIATION**

2. We compared the sum of the cash balances recorded on the Republican Political Party Public Funds Report with cash balances recorded on the bank reconciliation for the Party as of December 31, 1999. We recomputed the mathematical accuracy of the reconciliation.

We found no exceptions as a result of the procedures.

### **CASH DISBURSEMENTS**

3. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the Political Party Public Funds Report.
4. 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.
5. We vouched selected disbursement transactions for compliance with § 3517.18 of the Ohio Revised Code.

We found one exception with the above procedures, which is identified below.

### **NONCOMPLIANCE CITATIONS**

Ohio Revised Code § 3517.17 requires each party treasurer receiving public moneys from the Ohio political party fund to file statements of contributions and expenditures as required by §§ 3517.10 and 3517.11 of the Revised Code.

The Putnam County Republican Party Treasurer omitted \$104 in receipts and expenditures from the Party's 1999 Political Party Public Funds Report. The accompanying financial activity has been adjusted to include these amounts.

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

March 13, 2000

Exhibit A

POLITICAL PARTY PUBLIC FUNDS REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)

<b>Beginning Balance, January 1, 1999</b>		<b>\$ 0</b>
<b>Receipts:</b>		
State Distribution	<u>193</u>	
Total Receipts		<u>193</u>
<b>Disbursements:</b>		
Ohio Republican Party	<u>193</u>	
Total Disbursements		<u>193</u>
<b>Ending Balance, December 31, 1999</b>		<b><u><u>\$ 0</u></u></b>

*See Report of Independent Accountants*







STATE OF OHIO  
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**REPUBLICAN PARTY**

**PUTNAM 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 4, 2000**