



**REPUBLICAN PARTY  
GALLIA COUNTY**

**AGREED-UPON PROCEDURES**

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



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

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**STATE OF OHIO**



**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants .....	1
Political Party Fund Finance Report .....	3

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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## REPORT OF INDEPENDENT ACCOUNTANTS

Republican Party  
Gallia County  
14038 Hannan Trace Road  
Crown City, Ohio 45623

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Republican 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, if any, 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 no exceptions as a result of our procedures.

### Cash Reconciliation

We compared the sum of the cash balances recorded on the Political Party Fund Finance Report with cash balances recorded on the bank reconciliation for the 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.

### Recommendation

Monthly reconciliations were not performed and the financial information reported on the Political Party Fund Finance Report was inaccurately stated. Without monthly reconciliations, inaccurate balances and activity were reported in the checkbook and on the Political Party Fund Finance Report. We recommend the checkbook be reconciled to the bank statements monthly to provide greater accuracy in required financial reporting.

### 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 the recorded disbursements to source documentation. 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.

**Cash Disbursements** (Continued)

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

Recommendation

Bank service charges were not reported on the Republican Executive Committee records. Bank service charges should be listed in the checkbook and on the Political Party Fund Finance Report as expenditures to accurately reflect the activity of the account. We recommend all expenditures, service charges, refunds, and receipts should be reported on the Republican Executive Committee records.

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 included herein. 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

January 25, 2000

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

<b>Beginning Balance, January 1</b>		<b>\$179</b>
<b>Receipts:</b>		
State Distribution	228	
Other	14	
	<u>        </u>	
Total Receipts		242
<b>Disbursements:</b>		
Other	106	
	<u>        </u>	
Total Disbursements		<u>106</u>
<b>Ending Balance, December 31</b>		<b><u><u>\$315</u></u></b>

(See Report of Independent Accountants)







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**REPUBLICAN PARTY**

**GALLIA 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  
FEBRUARY 29, 2000**