



**REPUBLICAN POLITICAL PARTY PUBLIC FUND  
MIAMI COUNTY**

**AGREED UPON PROCEDURES**

**JANUARY 1, 2000 - DECEMBER 31, 2000**



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

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**STATE OF OHIO**





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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## INDEPENDENT ACCOUNTANTS' REPORT

Republican Executive Committee  
Miami County  
P.O. Box 662  
Troy, Ohio 45373

We have performed the procedures enumerated below, which were agreed to by Judy Weaver, Treasurer, 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 Ohio Campaign 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 Republican Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation created by the Auditor of State for the Republican Party as of December 31, 2000.

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, 2000.

We found one exception as a result of our procedures as noted below.

A monthly bank reconciliation is not performed by the Treasurer. In order to ensure the funds of the Republican Party remain in tact and are safeguarded, a monthly reconciliation should be performed by the Treasurer.

### **Cash Disbursements**

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the Ohio Campaign 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 compliance exception with Section 3517.18 of the Ohio Revised Code, which is identified below.

A check was written to Fred Worth, Teacher for \$500 to support Miami East Local School District student trip to Washington, D.C. This expenditure is not permitted per Section 3517.18 of the Ohio Revised Code. The Political Party should reimburse the Public Fund Account for the amount of this expenditure.

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 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 7, 2001

Exhibit 1

REPUBLICAN POLITICAL PARTY  
MIAMI COUNTY  
POLITICAL PARTY PUBLIC FUNDS REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2000		\$354
RECEIPTS:		
STATE DISTRIBUTION	898	
OTHER	<u>3</u>	
TOTAL RECEIPTS		901
DISBURSEMENTS:		
MISCELLANEOUS		<u>(1,124)</u>
ENDING BALANCE, DECEMBER 31, 2000		\$131

(See Independent Accountants Report.)





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**REPUBLICAN PARTY**

**MIAMI 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 3, 2001**