



**REPUBLICAN PARTY  
MORGAN COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



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

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**STATE OF OHIO**



REPUBLICAN PARTY  
MORGAN COUNTY

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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  
Morgan County  
359 East Union Avenue  
McConnelsville, Ohio 43756

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Republican Party Executive Committee, Morgan County, solely to comply with the requirements of Ohio Revised Code § 3517.17. 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, 2000. 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, 2000.

We found no exceptions as a result of our 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 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.
3. We vouched the disbursement transactions for compliance with Ohio Revised Code § 3517.18.

We found no exceptions as a result of our procedures.

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 30, 2001

REPUBLICAN PARTY  
MORGAN COUNTY

POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

<b>Beginning Balance, January 1</b>		<b>\$ 47</b>
<b>Receipts:</b>		
State Distribution	\$ 71	
Interest	<u>1</u>	
Total Receipts		72
<b>Disbursements:</b>		
Postage	<u>\$ 80</u>	
Total Disbursements		<u>80</u>
<b>Ending Balance, December 31</b>		<b><u><u>\$ 39</u></u></b>

(See Report of Independent Accountants)







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**REPUBLICAN PARTY**

**MORGAN 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 13, 2001**