



**REPUBLICAN PARTY  
HAMILTON COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



**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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## REPORT OF INDEPENDENT ACCOUNTANTS

Republican Executive Committee  
Hamilton County  
700 Walnut Street  
Cincinnati, Ohio 45202

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Hamilton County Republican Party 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

1. 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 the procedures.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Hamilton County Republican Political Party's Fund Finance Report with cash balances recorded on the bank reconciliations for the Hamilton County Republican Party as of December 31, 1999 and 1998. We recomputed the mathematical accuracy of the reconciliations.

We found no exceptions as a result of the 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 reports.
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.

**Cash Disbursements (Continued)**

3. We vouched 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.

Ohio Rev. Code, Section 3517.18, stipulates the purposes of which Ohio Political Parties and moneys may be expended. The Hamilton County Republican Party spent a total of \$100.00 for a memorial contribution. This expenditure was improper for the purposes stipulated under Ohio Rev. Code, Section 3517.18. The Hamilton County Republican Party should repay the above amount of \$100.00 from the Hamilton County Republican Executive Committee Account to the Hamilton County Republican Political Party Fund Account.

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 reports which are attached as Exhibit 1 and 2. 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; however, the report is a matter of public record and distribution is not limited.



**Jim Petro**  
Auditor of State

February 7, 2000

Exhibit 1

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

Beginning balance, January 1, 1999		\$ 609
Receipts:		
State distribution	9,485	
Other	<u>5</u>	
Total receipts		9,490
Disbursements:		
Health insurance	2,322	
Telephone	5,406	
Office Supplies	475	
Memberships/Subscriptions	23	
Printing	1,564	
Miscellaneous	<u>11</u>	
Total disbursements		<u>9,800</u>
Ending balance, December 31, 1999		<u>\$ 298</u>

(See Report of Independent Accountants )

Exhibit 2

**POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1998 (UNAUDITED)**

Beginning balance, January 1, 1998		\$ 196
Receipts:		
State distribution	10,870	
Other	<u>363</u>	
Total receipts		11,233
Disbursements:		
Health insurance	3,562	
Telephone	5,686	
Office supplies	571	
Insurance	218	
Memberships and subscriptions	690	
Postage	85	
Miscellaneous	<u>8</u>	
Total disbursements		<u>10,820</u>
Ending balance, December 31, 1998		<u>\$ 609</u>

(See Report of Independent Accountants)



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REPUBLICAN PARTY

HAMILTON 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 7, 2000