# AUDITOR C

# REPUBLICAN POLITICAL PARTY HANCOCK COUNTY

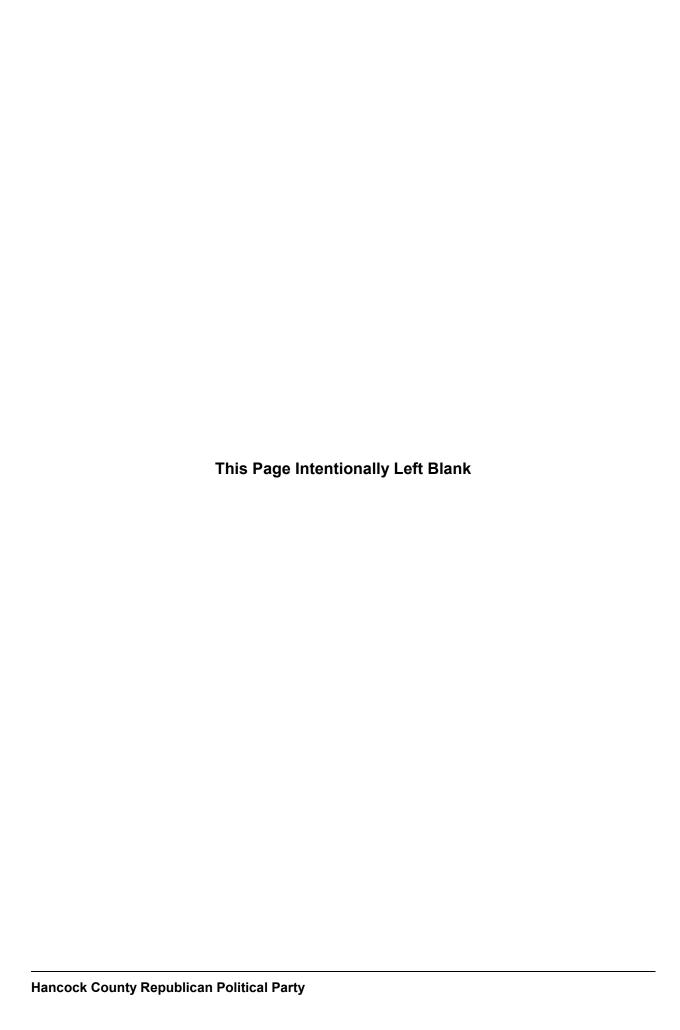
**AGREED UPON PROCEDURES** 

FOR THE YEAR ENDED DECEMBER 31, 1999



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### REPORT OF INDEPENDENT ACCOUNTANTS

Republican Political Party Hancock County PO Box 854 Fostoria, Ohio 44830-0854

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 no exceptions as a result of our procedures.

### **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.

Republican Political Party Hancock County Report of Independent Accountants Page 2

### **CASH DISBURSEMENTS (Continued)**

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.

**Invoices**: Two expenditures were not supported by invoices to substantiate payment. This increases the possibility of errors or irregularities occurring and not being detected. To strengthen controls, we recommend that no expenditure be made without an invoice to substantiate payment.

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 15, 2000

### Exhibit A

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

Beginning Balance, January 1, 1999	\$	81	
Receipts:			
State Distribution	645		
Total Receipts			645
Disbursements:			
Office Equipment Storage Phone Post Office Box	45 323 44		
Total Disbursements			412
Ending Balance, December 31, 1999			314

See Report of Independent Accountants



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### **REPUBLICAN PARTY**

### HANCOCK 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.

**CLERK OF THE BUREAU** 

Susan Babbitt

CERTIFIED APRIL 4, 2000