



**HARRISON REPUBLICAN PARTY
HARRISON COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center
242 Federal Plaza West, Suite 302
Youngstown, Ohio 44503

Telephone 330-797-9900
800-443-9271

Facsimile 330-797-9949

INDEPENDENT ACCOUNTANTS REPORT

Harrison Republican Party
Harrison County
PO Box 71
Piedmont, Ohio 43983

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Inez Wingrove, Harrison County Republican Political 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 Fund Finance Report.

We found no exceptions as a result of our procedures.

Cash Reconciliations

1. We compared the sum of the cash balances recorded on the Harrison County Republican Party's Fund Finance Report with cash balances recorded on the bank reconciliation for the Republican Party as of 12/31/99. 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 12/31/99.

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 report.
2. We traced recorded disbursements to source documentation such as invoices and canceled checks.
3. We tested disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of the 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 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.

These comments are intended for the information and use of the management and the executive committee, and are not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

March 1, 2000

Exhibit A

REPUBLICAN POLITICAL PARTY
OHIO, HARRISON
POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999

BEGINNING BALANCE, JANUARY 1, 1999		\$139
RECEIPTS:		
STATE DISTRIBUTION	\$129	
MISCELLANEOUS	<u>84</u>	
TOTAL CASH RECEIPTS		<u>213</u>
DISBURSEMENTS:		
MISCELLANEOUS	<u>75</u>	
TOTAL CASH DISBURSEMENTS		<u>75</u>
ENDING BALANCE, DECEMBER 31, 1999		<u><u>\$277</u></u>

(See Independent Accountants Report.)



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

REPUBLICAN PARTY

HARRISON 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 21, 2000**