



HOLMES COUNTY REPUBLICAN PARTY
AGREED - UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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Report of Independent Accountants on Agreed-Upon Procedures

Holmes County Republican Party Executive Committee
Herbert Fast, Treasurer
265 Allison Avenue Box 1
Killbuck, Ohio 44637

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Executive Committee, solely to comply with the requirements of Ohio Rev. Code Section 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 are as follows:

Cash Receipts

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them 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 Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Holmes County Republican Party as of December 31, 1999. We verified 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, 1999.

We found no exceptions as a result of these procedures.

HOLMES COUNTY REPUBLICAN PARTY

Cash Disbursements

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.

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.

We vouched selected disbursement transactions for compliance with Ohio Rev. Code Section 3517.18.

We found no exceptions as a result of these 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 accompanying Ohio Campaign Finance Report. 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

February 11, 2000

**REPUBLICAN PARTY
HOLMES COUNTY
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999
(UNAUDITED)**

Beginning Balance, January 1, 1999		\$562
Receipts:		
State Distribution	91	
Interest	<u>16</u>	
Total Receipts		107
Disbursements:		
Fair Booth Rental		<u>217</u>
Ending Balance, December 31, 1999		<u>\$452</u>

See Report of Independent Accountants on Agreed-Upon Procedures



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OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

HOLMES 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**