



**OHIO REPUBLICAN PARTY
FRANKLIN COUNTY**

REPORT ON AGREED-UPON PROCEDURES

**FOR THE YEAR ENDED
DECEMBER 31, 1999**



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



INDEPENDENT ACCOUNTANTS' REPORT

Robert Bennett, Chairman
Ohio Republican Party
211 S. Fifth St.
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by you as Chairman of the Ohio Republican Party, 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 Ohio Political Party Fund receipts with the State of Ohio and agreed them to the amounts shown on the Political Party Fund Finance Report (PPFFR).

We found no exceptions as a result of our procedures.

Bank Reconciliation

1. We compared the sum of the PPFFR cash balance as of 12/31/99 with cash balances recorded on the bank reconciliation. We agreed the bank balance on the reconciliation to the bank statement. We recomputed the mathematical accuracy of the reconciliation. We also agreed reconciling items appearing on the reconciliation to canceled checks, deposit slips, or other documentation. We determined whether dates recorded on those documents support that those items were proper reconciling items at 12/31/99.

We found no exceptions as a result of our procedures.

Cash Disbursements (Non-Payroll)

1. We performed computations to confirm the mathematical accuracy of the disbursement listing and compared the total to the total disbursements shown on the PPFFR.
2. We traced selected recorded disbursements to source documentation such as invoices and canceled checks. We determined that selected checks corresponded to the names on the invoice and that the checks were signed by the authorized signatories and endorsed by the payee.
3. We vouched selected disbursements for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of our procedures.

Payroll Disbursements

1. We compared all personnel positions paid with Ohio Political Party Fund monies to those allowable under 3517.18 of the Ohio Revised Code.

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 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, however, the report is a matter of public record and distribution is not limited.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large loop at the end.

Jim Petro
Auditor of State

June 16, 2000

Exhibit A

OHIO REPUBLICAN PARTY

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

BEGINNING BALANCE, JANUARY 1, 1999		\$	116
RECEIPTS:			
STATE DISTRIBUTION	132,742		
OTHER	<u>5,188</u>		
TOTAL RECEIPTS			137,930
DISBURSEMENTS:			
PAYROLL & RELATED EXPENSES	77,024		
UTILITIES/MAINTENANCE	23,115		
OFFICE OVERHEAD	20,755		
OFFICE EQUIPMENT	15,644		
SHIPPING/POSTAGE	1,118		
BANK FEES	<u>313</u>		
TOTAL DISBURSEMENTS			<u>137,969</u>
ENDING BALANCE, DECEMBER 31, 1999		\$	<u><u>77</u></u>

(See Independent Accountants Report.)



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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OHIO REPUBLICAN PARTY

FRANKLIN 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
JULY 20, 2000**