



**REPUBLICAN PARTY
MUSKINGUM COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Republican Party
Muskingum County
1322 Arch Street
Zanesville, Ohio 43701

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Republican Executive Committee, 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 Ohio Campaign Finance Report.

We found no exceptions as a result of our procedures.

Cash Reconciliation

1. 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 Republican Party as of December 31, 1999. We recomputed the mathematical accuracy of the reconciliation.

We found no exceptions as a result of our 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 Ohio Campaign Finance Report.
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.
3. We vouched selected disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of our procedures. However, we noted a weakness as noted below.

Cash Disbursements (Continued)

Suggestion for Improving Operations

Expenditures for the purchase of postage and envelopes were not supported by source documentation, such as invoices or receipts. Although we found no evidence to suggest that disbursements were made for purposes other than those allowed by law, the practice of disbursing funds without original source documentation could allow for expenditures to be made for purposes other than those allowed by law.

We recommend that disbursements be made only once supporting source documentation is available and that such source documentation be maintained on file by the Treasurer.

Payroll Disbursements

There were no personnel positions paid with Ohio Political Party Fund monies during the year ended December 31, 1999.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the Ohio Campaign Finance Report which is included herein. 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 2, 2000

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

Beginning Balance, January 1		\$130
Receipts:		
State Distribution		
Total Receipts		883
Disbursements:		
Rent	245	
Telephone	346	
Postage	330	
Bank Service Charge	<u>71</u>	
Total Disbursements		<u>992</u>
Ending Balance, December 31		<u>\$ 21</u>

(See Report of Independent Accountants)



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

MUSKINGUM 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
APRIL 18, 2000**