



**TUSCARAWAS COUNTY REPUBLICAN PARTY**

**AGREED - UPON PROCEDURES**

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



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

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## Report of Independent Accountants on Agreed-Upon Procedures

Tuscarawas County Republican Party Executive Committee  
P.O. Box 542  
Dover, Ohio 44622

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

The Republican Party did not prepare monthly bank to book cash reconciliations for fiscal year 1999. As a result, the possibility exists that errors or irregularities could occur and not be detected timely.

The Republican Party should perform bank reconciliations monthly to ensure the accuracy of funds maintained by the political party. These reconciliations should include the prior month's ending balance, a listing of outstanding checks, deposits in transit, and any other reconciling items.

### **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.

### **Payroll Disbursements**

The Republican Party Executive Committee had no payroll cash disbursements during 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 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

March 21, 2000

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

Beginning Balance, January 1, 1999	\$ 16
Receipts:	
State Distribution	916
Other	<u>2</u>
Total Receipts	918
Disbursements:	
Other	<u>489</u>
Ending Balance, December 31, 1999	\$ <u>445</u>

See Report of Independent Accountants on Agreed-Upon Procedures





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**REPUBLICAN POLITICAL PARTY**

**TUSCARAWAS 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 6, 2000**