



**REPUBLICAN POLITICAL PARTY
WILLIAMS COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

TABLE OF CONTENTS

| TITLE | PAGE |
|---|-------------|
| Report of Independent Accountants | 1 |
| Political Party Fund Finance Report (Exhibit A) | 3 |

This Page Intentionally Left Blank



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Republican Political Party
Williams County
5030 County Road 15
PO Box 7131
Bryan, Ohio 43506

To the Republican Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the 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 Ohio Campaign Finance Report.

We found one exception as a result of our procedures as follows:

Ohio Revised Code § 3517.17 requires that each party treasurer receiving public moneys from the Ohio political party fund to maintain such moneys in an account separate from all other assets of the political party. The Party deposited into its Public Funds Account a check in the amount of \$110.00 that was from other than the Ohio political party fund. This resulted in the public funds revenues being overstated by \$110.00 in 1999. We recommend that the party treasurer deposit only moneys from the Ohio political party fund in the Public Funds Account.

CASH RECONCILIATION

2. We compared the sum of the cash balances recorded on the Williams County Republican Political Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Party as of December 31, 1999. We recomputed the mathematical accuracy of the reconciliation.
3. 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 our procedures.

CASH DISBURSEMENTS

4. 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.
5. 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.
6. We vouched selected disbursement transactions for compliance with § 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 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 15, 2000

Exhibit A

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

| | | |
|---|------------|-----------------------------|
| Beginning Balance, January 1, 1999 | | \$ 469 |
| Receipts: | | |
| State Distribution | 287 | |
| Other | <u>110</u> | |
| Total Receipts | | <u>397</u> |
| Disbursements: | | |
| State Political Party | <u>600</u> | |
| Total Disbursements | | <u>600</u> |
| Ending Balance, December 31, 1999 | | <u><u>\$ 266</u></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

WILLIAMS 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 11, 2000**