



**REPUBLICAN PARTY  
BROWN COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**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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## **INDEPENDENT ACCOUNTANTS' REPORT**

Republican Political Party  
Brown County  
12 Waynoka Cove  
Sardinia, Ohio 45171

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Brown County Republican Party Treasurer, 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 noted three of the four voided checks from 1999 were reissued in 2000 and deposited. Two out of four State of Ohio checks sent to the Brown County Republican Executive Committee for 2000 were not cashed and were eventually voided by the State. We recommend that the Treasurer contact the Ohio Department of Taxation and follow the necessary procedures to have the voided checks reissued.

We also noted that a State of Ohio check received in January 2001 was erroneously included in the receipts for 2000 and other receipts were misclassified on their financial statements. The financial information presented on Exhibit 1 was adjusted to exclude the 2001 check and receipts were reclassified for proper presentation.

### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Republican Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Brown County Republican Party as of December 31, 2000. We recomputed the mathematical accuracy of the reconciliation.
2. 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, 2000.

We noted that the Treasurer did not file a Ohio Campaign Finance Report by the last business day in January. Ohio Rev. Code, Section 3517.10, requires political parties to file a full and true itemized statement setting forth in detail contributions and expenditures no later than four p.m. of the last business day of January of every year to reflect transactions ending December 31 of the previous year. We recommend in the future that the Treasurer file timely the Republican Party's Ohio Campaign Finance Report.

### **Cash Disbursements**

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the political party fund 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 the 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 1. 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

April 6, 2001

Exhibit 1

REPUBLICAN POLITICAL PARTY  
BROWN COUNTY

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

|                                    |            |               |
|------------------------------------|------------|---------------|
| Beginning Balance, January 1, 2000 |            | \$ 115        |
| Receipts:                          |            |               |
| State Distribution                 | <u>210</u> |               |
| Total Receipts                     |            | <u>210</u>    |
| Disbursements:                     |            |               |
| Ohio Republican Party              | <u>100</u> |               |
| Total Disbursements                |            | <u>100</u>    |
| Ending Balance, December 31, 2000  |            | <u>\$ 225</u> |

(See Independent Accountants' Report)





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**REPUBLICAN PARTY**

**BROWN 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 24, 2001**