



**REPUBLICAN PARTY  
MUSKINGUM COUNTY**

**AGREED UPON PROCEDURES**

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



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

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**STATE OF OHIO**



**REPUBLICAN PARTY  
MUSKINGUM COUNTY**

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

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## REPORT OF INDEPENDENT ACCOUNTANTS

Republican Executive Committee  
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**

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. However, we noted a weakness as described below.

### Suggestion for Improving Operations

Ohio Political Party Fund distributions received by the Treasurer were not consistently deposited in a timely manner. We recommend the Treasurer deposit checks in a timely manner to lessen the likelihood of checks being misplaced.

### **Cash Reconciliation**

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, 2000. 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.

**Cash Disbursements (Continued)**

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.

**Payroll Disbursements**

There were no personnel positions paid with Ohio Political Party Fund monies during the year ended December 31, 2000.

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

**Jim Petro**  
Auditor of State

February 8, 2001

REPUBLICAN PARTY  
MUSKINGUM COUNTY

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

<b>Beginning Balance, January 1</b>		<b>\$ 21</b>
<b>Receipts:</b>		
State Distribution	\$729	
Total Receipts		729
<b>Disbursements:</b>		
Rent	\$350	
Telephone	211	
Postage	99	
Bank Service Charge	<u>71</u>	
Total Disbursements		<u>731</u>
<b>Ending Balance, December 31</b>		<b><u>\$ 19</u></b>

(See Report of Independent Accountants)







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**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  
FEBRUARY 27, 2001**