



**REPUBLICAN POLITICAL PARTY
PAULDING COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

REPUBLICAN POLITICAL PARTY
PAULDING COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Republican Political Party
Paulding County
1729 State Route 114
Payne, Ohio 45880-9613

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 no exceptions as a result of our procedures.

Cash Reconciliation

2. We were unable to perform procedures on the 12/31/00 bank reconciliation or bank statement because no bank account was maintained by the party for Ohio Political Party Fund receipts.

We found the following exceptions as a result of our procedures.

Ohio Revised Code § 3517.17 requires 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 and shall file statements of contributions and expenditures as required by sections 3517.10 and 3517.11 of the Revised Code. All such statements filed shall clearly indicate the amounts of public moneys received and the manner of their expenditure.

No bank account exists to account for the receipt or expenditure of Ohio Political Party Funds received by the party. The party treasurer endorses warrants received from the Ohio Political Party Fund and forwards them directly to the state Republican Party.

Further, the Ohio Campaign Finance Report filed by the party for the year 2000 reported no revenue or expenditure activity for monies received from the Ohio Political Party fund even though such activity occurred in 2000.

Cash Disbursements

3. 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.
4. 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.
5. 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 Ohio Campaign 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 26, 2001

Exhibit A

REPUBLICAN POLITICAL PARTY
PAULDING COUNTY

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

Beginning Balance, January 1, 2000		\$ 0
Receipts:		
State Distribution	<u>112</u>	
Total Receipts		<u>112</u>
Disbursements:		
Ohio Republican Party	<u>112</u>	
Total Disbursements		<u>112</u>
Ending Balance, December 31, 2000		<u><u>\$ 0</u></u>

See Report of Independent Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

PAULDING 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 5, 2001**