



**REPUBLICAN POLITICAL PARTY
ALLEN COUNTY**

AGREED UPON PROCEDURES

JANUARY 1, 1999 THROUGH DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

Allen County Republican Executive Committee
P.O. Box 1563
Lima, Ohio 45802

To the Republican Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Chairman, 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.

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, 1999. We recomputed the mathematical accuracy of the reconciliation.

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 the procedures.

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 Section 3517.18 of the Ohio Revised Code.

We found one compliance exception with Section 3517.18 of the Ohio Revised Code, which is identified below.

Ohio Rev. Code Section 3517.18, defines the purposes for which money received from the political party fund may be used.

Flowers were purchased for a funeral in the amount of \$53.00. This is not defined as a permissible expenditure of political party funds.

If a political party has any questions about the legitimacy of an expenditure of public moneys, they can ask the Ohio elections commission for an advisory opinion on the matter prior to making such an expenditure.

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 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 10, 2000

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

| | | |
|------------------------------------|------------|---------------|
| BEGINNING BALANCE, JANUARY 1, 1999 | | \$ 548 |
| RECEIPTS: | | |
| STATE DISTRIBUTION | 1,101 | |
| TOTAL RECEIPTS | | <u>1,101</u> |
| DISBURSEMENTS: | | |
| TELEPHONE | 735 | |
| POSTAGE | 165 | |
| OFFICE SUPPLIES | 199 | |
| BANK SERVICE CHARGES | 106 | |
| OTHER | <u>284</u> | |
| TOTAL DISBURSEMENTS | | <u>1,489</u> |
| ENDING BALANCE, DECEMBER 31, 1999 | | <u>\$ 160</u> |

(See Report of Independent Accountants.)



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

ALLEN 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 20, 2000**