



**CUYAHOGA REPUBLICAN PARTY
CUYAHOGA COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CUYAHOGA REPUBLICAN PARTY
TABLE OF CONTENTS**

TITLE	PAGE
Independent Accountants' Report	1
Exhibit A - Ohio Campaign Finance Report for the Year Ended December 31, 1999 (Unaudited)	3
Exhibit B - Ohio Campaign Finance Report for the Year Ended December 31, 1998 (Unaudited)	4

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INDEPENDENT ACCOUNTANTS' REPORT

Cuyahoga Republican Party
Cuyahoga County
526 Superior Avenue, Suite 1
Cleveland, Ohio 44114

To the Republican Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Matt Cox, Executive Director, 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 Reports.

We found no exceptions as a result of our procedures.

Cash Reconciliation

We compared the sum of the cash balances recorded on the Cuyahoga Republican Party's Ohio Campaign Finance Reports with cash balances recorded on the bank reconciliations for the Cuyahoga Republican Party as of December 31, 1999 and December 31, 1998. We recomputed the mathematical accuracy of the reconciliations.

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 and December 31, 1998.

We found no exceptions as a result of our procedures.

Payroll Disbursements

We compared all personnel positions paid with Ohio Political Fund monies with those allowable under Section 3517.18 of the Ohio Revised Code

We found no exceptions as a result of the procedures.

Non - Payroll 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 Reports.
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 Ohio Campaign Finance Reports which are attached as Exhibits A and B. 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

May 22, 2000

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

BEGINNING BALANCE, JANUARY 1, 1999		\$ 148
RECEIPTS:		
STATE DISTRIBUTION	<u>20,692</u>	
TOTAL RECEIPTS		<u>20,692</u>
DISBURSEMENTS:		
RENT	12,272	
OTHER	<u>8,525</u>	
TOTAL DISBURSEMENTS		<u>20,797</u>
ENDING BALANCE, DECEMBER 31, 1999		<u>\$ 43</u>

(See Independent Accountants Report.)

**CUYAHOGA REPUBLICAN PARTY
EXHIBIT B
OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1998 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 1998		\$ 125
RECEIPTS:		
STATE DISTRIBUTION	<u>34,876</u>	
TOTAL RECEIPTS		<u>34,876</u>
DISBURSEMENTS:		
RENT	5,752	
OTHER	<u>29,101</u>	
TOTAL DISBURSEMENTS		<u>34,853</u>
ENDING BALANCE, DECEMBER 31, 1998		<u>\$ 148</u>

(See Independent Accountants Report.)



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REPUBLICAN PARTY

CUYAHOGA 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
JUNE 20, 2000**