



**REPUBLICAN POLITICAL PARTY  
DARKE COUNTY**

**AGREED UPON PROCEDURES**

**JANUARY 1, 1999 - DECEMBER 31, 1999**



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

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**STATE OF OHIO**





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

One First National Plaza  
130 West Second Street  
Suite 2040  
Dayton, Ohio 45402  
Telephone 937-285-6677  
800-443-9274  
Facsimile 937-285-6688  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Darke County Republican Party Executive Committee  
Robert E. Kolling, Treasurer  
7839 Burns Road  
Versailles, Ohio 45380

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

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.

A state warrant dated October 14, 1999 was not deposited until March 15, 2000. Warrants not deposited within the time specified on the face of the warrant may not be honored by the bank.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Darke County Republican Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Darke County 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**

1. There were no expenditures recorded during the audit period.

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 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 15, 2000

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

<b>BEGINNING BALANCE, JANUARY 1, 1999</b>	<b>\$ 936</b>
<b>RECEIPTS:</b>	
STATE DISTRIBUTION	<u>378</u>
TOTAL RECEIPTS	<u>378</u>
<b>DISBURSEMENTS:</b>	<u>0</u>
<b>ENDING BALANCE, DECEMBER 31, 1999</b>	<b><u>\$1,314</u></b>

(See Report of Independent Accountants)





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**REPUBLICAN PARTY**

**DARKE 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 18, 2000**