



**REPUBLICAN PARTY
LICKING COUNTY**

AGREED-UPON-PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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**STATE OF OHIO
OFFICE OF THE AUDITOR**

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REPORT OF INDEPENDENT ACCOUNTANTS

Mr. Neil Carson
Republican Party, Chairman
Republican Party Executive Committee
Licking County
48 North 4th Street
Newark, Ohio 43055

Dear Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Licking County Republican Party Executive Committee Treasurer and 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 Political Party Fund Finance Report.

Finding: We noted one warrant issued to the Party from the State of Ohio totaling \$19.90 was not reflected on the Political Party Fund Finance Report. We recommend that the Party investigate through the State of Ohio the disposition of this warrant and request re-issuance.

Cash Reconciliation

We compared the sum of the cash balances recorded on the Licking County Republican Party Political Party Fund Finance Report with cash balances recorded on the bank reconciliation for the Republican Party as of 12/31/99. We recomputed the mathematical accuracy of the cash reconciliation. We also recomputed the mathematical accuracy of the services charges. We found no exceptions as a result of the procedure.

Cash Disbursements

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the political party fund finance report.
2. We traced recorded disbursements (bank service charges and building rent) to source documentation.
3. We vouched disbursement transactions (bank service charges and building rent) 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 political party fund 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 purpose.

JIM PETRO
Auditor of State

March 10, 2000

**POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999 (UNAUDITED)**

EXHIBIT A

BEGINNING BALANCE, JANUARY 1, 1999		\$629
RECEIPTS:		
STATE DISTRIBUTION	1,508	
OTHER	<u>2</u>	
TOTAL RECEIPTS		<u>1,510</u>
DISBURSEMENTS:		
RENT		1,350
OTHER		<u>32</u>
TOTAL DISBURSEMENTS		<u>1,382</u>
ENDING BALANCE, DECEMBER 31, 1999		<u>\$ 757</u>

(See Independent Accountants Report)



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REPUBLICAN PARTY

LICKING 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
MAY 18, 2000**