



**REPUBLICAN PARTY
WARREN COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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INDEPENDENT ACCOUNTANTS' REPORT

Republican Political Party
Warren County
P.O. Box 764
15 Cincinnati Ave.
Lebanon, Ohio 45036

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Warren County Republican Party Treasurer, 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.

Receipts on the attached Ohio Campaign Finance Report are overstated by \$275. A check was written and lost. The Party added the amount back into the checking account as a receipt and reissued a new check. If the Party needs to reissue a check, we recommend they void the original check before reissuing a new one.

Cash Reconciliation

1. 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 Warren County Republican Party as of December 31, 2000. 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, 2000.

We found no exceptions as a result of the procedures.

Cash 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 Report.

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 all disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

Disbursements on the attached Ohio Campaign Finance Report are overstated by \$275. A check was written and lost. The Party added the amount back into the checking account as a receipt and reissued a new check. Therefore, the disbursement was recorded twice. If the Party needs to reissue a check, we recommend they void the original check before reissuing a new one.

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 1. 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 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

April 3, 2001

Exhibit 1

REPUBLICAN POLITICAL PARTY
WARREN COUNTY

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

Beginning Balance, January 1, 2000		\$ 222
Receipts:		
State Distribution	1,715	
Other	<u>275</u>	
Total Receipts		<u>1,990</u>
Disbursements:		
Rent	1,375	
Phone	200	
Utility	<u>539</u>	
Total Disbursements		<u>2,114</u>
Ending Balance, December 31, 2000		\$ <u><u>98</u></u>

(See Independent Accountant's Report)



STATE OF OHIO
OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

WARREN 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 26, 2001**