



**GREENE COUNTY REPUBLICAN PARTY
GREENE COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED 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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INDEPENDENT ACCOUNTANTS REPORT

Greene County
Republican Party Executive Committee
Richard Gould, Treasurer
140 Locust Drive
Fairborn, Ohio 45324

To the Greene County Republican Party Executive Committee:

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

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed to amounts shown on the Ohio Campaign Finance Report.

Suggestion For Improvement:

Timely Deposits

Review of receipts distributed by the State to the Greene County Republican Party noted warrants were not being deposited with the Party's financial institution in a timely manner. Warrants received by the Party were held for periods up to three months. To reduce the risk of misappropriation of assets, the Party should deposit public fund warrants as soon as they are received.

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 Greene County Republican Party as of December 31, 1999. We re-computed the mathematical accuracy of the reconciliation.

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 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.

Suggestion for Improvement:

The Party did not retain invoices for various expenditures. All documentation should be maintained to support the validity of the expenditure and reduce the potential for misappropriation.

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. 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 16, 2000

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

BEGINNING BALANCE, JANUARY 1, 1999		\$ 3,318
RECEIPTS:		
STATE DISTRIBUTION	2106	
OTHER	<u>11</u>	
TOTAL RECEIPTS		<u>2,117</u>
DISBURSEMENTS:		
OTHER	<u>531</u>	
TOTAL DISBURSEMENTS		<u>531</u>
ENDING BALANCE, DECEMBER 31, 1999		<u>\$4,904</u>

(See Independent Accountants Report.)



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OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

GREENE 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**