



**LORAIN REPUBLICAN PARTY
LORAIN COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LORAIN REPUBLICAN PARTY
TABLE OF CONTENTS**

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

This page intentionally left blank.



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

Lausche Bldg
615 W Superior Ave
Floor 12
Cleveland OH 44113 -
Telephone 216-787-3665
800-626-2297
Facsimile 216-787-3361
www.auditor.state.oh.us

INDEPENDENT ACCOUNTANTS' REPORT

Lorain Republican Party
Lorain County
727 Milan Avenue
Amherst, Ohio 44001

To the Republican Executive Committee:

We have performed the procedures enumerated below, which were agreed to by Marilyn Jacobik, 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 Political Party Public Funds Reports.

We found no exceptions as a result of our procedures.

Cash Reconciliation

We compared the sum of the cash balances recorded on the Lorain Report with cash balances recorded on the bank reconciliations for the Lorain Republican Party as of December 31, 1999 and December 31, 1998. We recomputed the mathematical accuracy of the reconciliations.

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 Political Party Public Funds 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 political party fund 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.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

May 3, 2000

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

BEGINNING BALANCE, JANUARY 1, 1999		\$ 11,815
RECEIPTS:		
STATE DISTRIBUTION	3,838	
OTHER	289	
TOTAL RECEIPTS		<u>4,127</u>
DISBURSEMENTS:		
RENT	(1,920)	
OTHER	<u>(5,413)</u>	
TOTAL DISBURSEMENTS		<u>(7,333)</u>
ENDING BALANCE, DECEMBER 31, 1999		<u>\$ 8,609</u>

(See Independent Accountants Report.)

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

BEGINNING BALANCE, JANUARY 1, 1998		\$ 14,560
RECEIPTS:		
STATE DISTRIBUTION	4,388	
OTHER	456	
TOTAL RECEIPTS		<u>4,844</u>
DISBURSEMENTS:		
RENT	(2,700)	
OTHER	<u>(4,889)</u>	
TOTAL DISBURSEMENTS		<u>(7,589)</u>
ENDING BALANCE, DECEMBER 31, 1998		\$ <u>11,815</u>

(See Independent Accountants Report.)



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

LORAIN 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 30, 2000**