



**MORROW COUNTY REPUBLICAN POLITICAL PARTY  
MORROW COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



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

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**STATE OF OHIO**



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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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## REPORT OF INDEPENDENT ACCOUNTANTS

To Republican Executive Committee  
PO Box 27  
Chesterville, Ohio 43317

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

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.

We found no exceptions as a result of our procedures.

### Cash Reconciliation

We compared the sum of the cash balances recorded on the Political Party Fund Finance Report of the Morrow County Republican Party (the Party) with cash balances recorded on the bank reconciliation for the 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**

The Party made no disbursements from their political party fund during the fiscal year.

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 1, 2000

**EXHIBIT A**

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

<b>BEGINNING BALANCE, JANUARY 1, 1999</b>		<b>\$ 477</b>
<b>RECEIPTS:</b>		
<b>STATE DISTRIBUTION</b>	<b>176</b>	
<b>OTHER</b>	<b>21</b>	
<b>TOTAL RECEIPTS</b>		<b>197</b>
<b>DISBURSEMENTS:</b>		
<b>OPERATING COSTS</b>	<b>0</b>	
<b>TOTAL DISBURSEMENTS</b>		<b><u>0</u></b>
<b>ENDING BALANCE, DECEMBER 31, 1999</b>		<b>\$ <u>674</u></b>

**(See Report of Independent Accountants)**







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**REPUBLICAN PARTY**

**MORROW 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  
MARCH 21, 2000**