



**REPUBLICAN PARTY  
ATHENS COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



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

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**STATE OF OHIO**



REPUBLICAN PARTY  
ATHENS COUNTY

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701

Telephone 740-594-3300  
800-441-1389

Facsimile 740-594-2110

## **REPORT OF INDEPENDENT ACCOUNTANTS**

Republican Executive Committee  
Athens County  
20 Sunnyside Drive  
Athens, Ohio 45701

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Republican 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, if any, 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 with cash balances recorded on the bank reconciliation for the 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 our 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 Fund Finance Report.
2. We traced the recorded disbursements to the available source documentation. The recorded disbursements were limited to bank service charges, postage, and food, charcoal, and cooking services for a picnic.
3. We vouched the disbursement transaction for compliance with Section 3517.18 of the Ohio Revised Code.

### **Cash Disbursements (Continued)**

We found three exception, which are identified below.

#### Suggestions for Improving Operations

1. Within the Political Party Fund Financial Report, the total expenditures, from the "Statement of expenditures," was \$566.03 and the amount carried forward to the first page of the "Ohio Campaign Finance Report" was \$531.37. This resulted in the Total Monetary Expenditures to be understated by \$34.66. The financial statements enclosed were adjusted to reflect the correct amount of expenditures.

We recommend the Republican Party establish procedures to verify the mathematical accuracy of the Political Party Fund Financial Report.

2. The Republican Party held a picnic in an effort to increase the Republican Party population. There was limited documentation for the Cooking fees for the picnic and the Republican Party Treasurer stated that there were no "get out to vote" type brochures or voter registration forms on had at the picnic. This could allow questions to occur concerning whether or not these expenditures were allowable.

We recommend the Republican Party review the regulations regarding expenditures of this money and to retain all supporting documentation for expenditures, such as payment receipt, invoice, contracts service agreement, etc. We also recommend the Republican Party have the above mentioned brochures and/or forms on hand in future events of this nature.

### **Payroll Disbursements**

There were no personnel who were paid with Ohio Political Party Fund monies.

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 included herein. 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

February 6, 2001

REPUBLICAN PARTY  
ATHENS COUNTY

POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

<b>Beginning Balance, January 1</b>		<b>\$647</b>
<b>Receipts:</b>		
State Distribution	<u>\$478</u>	
Total Receipts		478
<b>Disbursements:</b>		
Other	<u>\$566</u>	
Total Disbursements		<u>566</u>
<b>Ending Balance, December 31</b>		<b><u><u>\$559</u></u></b>

(See Report of Independent Accountants)







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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**

**ATHENS 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 20, 2001**