



**REPUBLICAN PARTY
VINTON COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

REPUBLICAN PARTY
VINTON COUNTY

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**STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS

Republican Party
Vinton County
32283 Stevens Branch Road
Londonderry, Ohio 45647

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, (PPFFR).

We found one exception as a result of our procedures.

Suggestion for Improving Operations

The Republican Party included \$.25 of State Distributions in the Other revenue line item. This resulted in the Receipts of Ohio Political Party Fund Monies report within the PPFFR being incorrectly stated. The attached PPFFR has been adjusted accordingly.

We recommend the Republican Party include all monies received from the State of Ohio be individually listed on the Receipts of Ohio Political Party Fund Monies report within the PPFFR.

Cash Reconciliation

We compared the sum of the cash balances recorded on the PPFFR 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 PPFFR. Refer to the exception noted below.

Cash Disbursements - Continued

2. We traced the recorded disbursement to source documentation. The only disbursement recorded was for a Bank Service Charge. Refer to the exception noted below.
3. We did not vouch the disbursement transaction for compliance with Section 3517.18 of the Ohio Revised Code based on the exception described below.

We found one exception as a result of our procedures.

Suggestion for Improving Operations

The Executive Committee funds were held in the Republican Party Campaign Contribution checking account until a new savings account was opened for the Executive Committee funds. Upon opening the new savings account, money was donated from the Republican Party Campaign Contribution checking account in order for the account to have a \$100 balance to avoid Bank Service Charges. Upon creating the PPFRR, the Republican Party inadvertently included a \$4.50 Bank Service Charge on the Expenditure From Ohio Political Party Fund Moneys report, within the PPFRR, and included the same \$4.50 as part of the donation from the Republican Party Campaign Contribution checking account on the Receipts of Ohio Political Party Fund Monies report, within the PPFRR. This resulted in the receipts and expenditures being over stated on the PPFRR by \$4.50. The attached PPFRR has been adjusted accordingly.

We recommend the Republican Party track expenditures and receipts as they occur to avoid future errors on the PPFRR.

Payroll Cash Disbursements

We confirmed that there were no payroll disbursements.

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 27, 2001

REPUBLICAN PARTY
VINTON COUNTY

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

Beginning Balance, January 1		\$0
Receipts:		
State Distribution	\$76	
Other	24	
	<hr/>	
Total Receipts		100
Disbursements:		
Total Disbursements		0
		<hr/>
Ending Balance, December 31		<u><u>\$100</u></u>

(See Report of Independent Accountants)