



RICHLAND COUNTY REPUBLICAN COUNTY

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2004



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Richland County Republican Party Executive Committee
129 Reba Avenue
Mansfield, Ohio 44907

We have performed the procedures enumerated below, which were agreed to by the Republican Executive Committee (the Committee), solely to assist the Committee in evaluating its compliance with Sections 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2004. Management is responsible for the Committee's compliance with those requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Executive Committee. 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.

Cash Receipts

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report. One receipt from the State of Ohio in the amount of \$75 was not deposited until after year end. We found no additional exceptions.

Cash Reconciliation

We compared the cash balance recorded on the Ohio Campaign Finance Report with the bank balance for the Richland County Republican Party as of December 31, 2004. The amounts agreed.

There were no reconciling items at December 31, 2004.

We found no exceptions as a result of these procedures.

Cash Disbursements

1. We footed the expenditures on the Political Party Fund Monies Listing and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We selected the only three disbursement transactions and traced the payee and amount to the lease agreement. The Committee does not receive the original cancelled checks from the bank. They receive a copy of the electronic image of the front and back of all checks. The payee and amounts recorded on the Political Party Fund Monies Listing agreed to the payee and amounts on the check copies.
3. We compared the signature on the check copies to the list of authorized signatories the Committee provided to us. We were unable to compare the endorsement to the payee listed on the check because the checks were not endorsed by the payee. The signatory on all checks we selected was an approved signatory.

4. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code.
5. We traced monthly bank service charges from the Ohio Campaign Finance Report to the bank statements.

We found no exceptions as a result of these procedures.

Payroll Disbursements

The Committee had no payroll disbursements during 2004.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on compliance of the Ohio Campaign Finance Report which is attached to this report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Executive Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

April 19, 2005

**REPUBLICAN POLITICAL PARTY
RICHLAND COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004
(UNAUDITED)**

Beginning Balance, January 1, 2004		\$ 163
Receipts:		
State Distribution		897
Disbursements:		
Rent	875	
Bank Service Charges	<u>84</u>	
Total Disbursements		<u>959</u>
Ending Balance, December 31, 2004		<u>\$ 101</u>

(See Independent Accountants' Report on Applying Agreed-Upon Procedures)



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

RICHLAND 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 24, 2005**