



**Auditor of State  
Betty Montgomery**



REPUBLICAN PARTY  
GUERNSEY COUNTY

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# Auditor of State Betty Montgomery

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Party Executive Committee  
Guernsey County  
1309 North 8<sup>th</sup> Street  
Cambridge, OH 43725

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Party Executive Committee, Guernsey County, Ohio (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, 2002. 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 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 Political Party Finance Report. We found no exceptions.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Finance Report with the cash balances reconciled by Lynn Jones, Treasurer, for the Committee as of December 31, 2002. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.

### Cash Disbursements

1. We footed the checkbook and compared the listing totals to the disbursement totals on the Political Party Finance Report. The amounts agreed.
2. We compared the signature on the check to the authorized signatory of the Treasurer. We compared the authorized endorsement to the payee listed on the check. The signatory on all checks was an approved signatory.
3. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found no exceptions.
4. We traced all disbursement transactions to source documentation. The payee and amount recorded in the Political Party Finance Report agreed to the payee and amount on the bank statement.

Republican Party Executive Committee  
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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 Political Party 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 Committee and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 20, 2003

**REPUBLICAN POLITICAL PARTY  
GUERNSEY COUNTY**

**POLITICAL PARTY FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)**

<b>Beginning Balance, January 1</b>		<b>\$ 313</b>
<b>Receipts:</b>		
State Distribution	\$561	
Interest	1	
Refund Bank Service Charge	15	
Total Receipts	<hr/>	577
<b>Disbursements</b>		
Bank Service Charge		<hr/> 15
<b>Ending Balance, December 31</b>		<b><u>\$875</u></b>

*(See Independent Accountant's Report on Applying Agreed-Upon Procedures)*







**Auditor of State  
Betty Montgomery**

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**REPUBLICAN PARTY**

**GUERNSEY 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  
APRIL 3, 2003**