



**Auditor of State  
Betty Montgomery**





## Auditor of State Betty Montgomery

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

Republican Executive Committee  
Greene County  
214 Dayton Street  
Yellow Springs, Ohio 45387

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Executive 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, 2003. 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. We found one exception:

#### **Warrant Not Received**

During the prior audit, the revenue on the Ohio Campaign Finance Report did not agree to the State's listing from the Ohio Political Party Fund, as it was found that a warrant dated April 11, 2002 for \$887.12 had not been received. The Treasurer of the Republican Executive Committee had obtained documentation to request re-issuance of the warrant, however such documentation had not been completed nor filed. The Treasurer should complete and file the proper documentation to have this warrant re-issued should take action to account for this warrant.

This exception was also communicated to management of the Republican Executive Committee during the agreed upon procedures performed for the year ended December 31, 2002.

#### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Ronald Lewis, Treasurer for the Republican Party as of December 31, 2003. 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 cash disbursement listing on the Ohio Campaign Finance Report and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. We reviewed all disbursements and traced the amounts to the Committee's bank statements. The Committee's only disbursements were for bank charges which were debited from the Committee's account.
3. We compared the purpose for the disbursements with the allowable uses described in Section 3517.18 of the Ohio Rev. Code. We found no exceptions.

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

March 4, 2004

**EXHIBIT A**  
**REPUBLICAN POLITICAL PARTY**  
**GREENE COUNTY**  
**OHIO CAMPAIGN FINANCE REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

|                                    |           |                 |
|------------------------------------|-----------|-----------------|
| BEGINNING BALANCE, JANUARY 1, 2003 |           | \$8,725         |
| RECEIPTS:                          |           |                 |
| STATE DISTRIBUTION                 | 2,106     |                 |
| OTHER                              | <u>37</u> |                 |
| TOTAL RECEIPTS                     |           | 2,143           |
| DISBURSEMENTS:                     |           |                 |
| BANK SERVICE CHARGES               | <u>5</u>  |                 |
| TOTAL DISBURSEMENTS                |           | <u>(5)</u>      |
| ENDING BALANCE, DECEMBER 31, 2003  |           | <u>\$10,863</u> |

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

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**REPUBLICAN PARTY**

**GREENE 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 1, 2004**