



**Auditor of State  
Betty Montgomery**



**REPUBLICAN PARTY  
SENECA COUNTY**

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## **Auditor of State Betty Montgomery**

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

Republican Executive Committee  
Seneca County  
3899 East Township Road 1154  
Tiffin, Ohio 44883-9674

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 §§ 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 Republican Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report. We found no exceptions.

#### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Ohio Campaign Finance Report with the cash balances reconciled by Bonnie Rhoad, Treasurer, for the Republican Party of Seneca County 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.
4. We agreed reconciling items appearing on that reconciliation to canceled checks, deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2003.

### **Cash Disbursements**

1. We footed the cash disbursement listed in the ledger and compared the listing total to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We selected disbursement transactions and traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the cash disbursement journal agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the list of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. 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 § 3517.18 of the Ohio Revised 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 political party fund 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

January 8, 2004

REPUBLICAN PARTY  
SENECA COUNTY

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)

Beginning Balance, January 1, 2003		\$	358
Receipts:			
State Distribution			<u>472</u>
Disbursements:			
Party Distribution	<u>700</u>		
Total Disbursements			<u>700</u>
Ending Balance, December 31, 2003		\$	<u><u>130</u></u>

*See Independent Accountant's Report*

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**Auditor of State  
Betty Montgomery**

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**REPUBLICAN PARTY**

**SENECA 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  
FEBRUARY 5, 2004**