



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Harrison Republican Party
Harrison County
406 Main Street
Bowerston, Ohio 44695

Republican Executive Committee:

We have performed the procedures enumerated below, to which the Republican Executive Committee (the Committee) agreed, solely to assist the Committee in evaluating its compliance with certain requirements included in Ohio Rev. Code Sections 3517.1012, 3517.13(X)(1), 2(b), (3)(a), and (4), 3517.17, and 3517.18, for the year ended December 31, 2005. The Committee is responsible for complying with these 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

1. We inquired of the Committee whether they deposited all gifts from corporations, labor organizations and all gifts restricted to operations into the same fund into which they deposit amounts received from the State Tax Commissioner. Management informed us they received no such gifts.
2. We footed the Ohio Campaign Finance Report. We noted no computational errors.
3. We compared bank deposits reflected in 2005 bank book to total deposits recorded in the Ohio Campaign Finance Report.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on the Ohio Campaign Finance Report and were unable to agree them to the amounts shown on the Ohio Campaign Finance Report, as three warrants that should have been received were voided by the State of Ohio.

During 2005, three warrants totaling \$86.12 were issued to the Harrison County Republican Political Party from the State of Ohio, and because none of the warrants were cashed, all were voided by the State. To bring the Republican Party account to date, a request should be sent to the Office of Management and Budget of Ohio for reissuance of the warrants. As the warrants are issued to the political parties each quarter, the treasurer of the party should contact the Office of Management and Budget if future warrants are not received soon after the end of each quarter.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2005 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.
2. We agreed the balance on the Ohio Campaign Finance Report to the confirmed bank balance as of December 31, 2005. The balances agreed.

Cash Disbursements

1. We footed the Ohio Campaign Finance Report. We noted no computational errors.
2. For the disbursement on Ohio Campaign Finance Report for 2005, we traced the payee and amount to the duplicate receipt issued to the party. The payees and amount agreed to the duplicate receipt.
3. We compared the purpose for the disbursement listed on Ohio Campaign Finance Report, filed for 2005, to the purpose listed on the receipt and to the purposes Ohio Rev. Code 3517.18 permits.

The purpose of the disbursement was consistent with the purposes Ohio Rev. Code 3517.18 permits.

We were not engaged to, and did not perform an examination, the objective of which would be to express an opinion on compliance for the Ohio Campaign Finance Report. Accordingly, we do not express 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 Republican Executive Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

July 26, 2006



**Auditor of State
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REPUBLICAN PARTY

HARRISON 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
NOVEMBER 9, 2006**