



**MONTGOMERY COUNTY REPUBLICAN PARTY
MONTGOMERY COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Montgomery County
369 West First Street, Suite 201
Dayton, OH 45402

We have performed the procedures enumerated below, to which the Republican Executive Committee agreed, solely to assist the Committee in evaluating its compliance with Ohio Rev. Code Sections 3517.1012, 3517.17, and 3517.18, for the year ended December 31, 2005. The Committee's 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

1. We inquired of management whether they deposited all gifts from corporations into the same fund into which they deposit amounts received from the State Tax Commissioner. They informed us they did use this fund for all such gifts. Management informed us they deposit gifts received from other sources into a separate account.
2. We footed the *Statement of Contributions Received* (31-A). Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) for the year ended December 31, 2005. Management filed campaign finance deposit transactions electronically with the Ohio Secretary of State at www.sos.state.oh.us.
3. We traced each donor amount from Deposit Form 31-A and deposit transactions filed electronically with the Ohio Secretary of State at www.sos.state.oh.us, to bank deposits without exception.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), with the State of Ohio and agreed them to amounts shown on Deposit Form 31-A. We found no exceptions.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the 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 bank balance on the reconciliation to the bank statement balance as of December 31, 2005. The balances agreed.
3. We agreed reconciling items appearing on the reconciliation to bank statements, cancelled checks, or deposit slips. We determined that the dates on those documents support that those items were proper reconciling items as of December 31, 2005.

Cash Disbursements

1. We footed the *Expenditures from Political Party Fund Monies* (31-M). Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), for the year ended December 31, 2005. Management filed campaign finance disbursement transactions electronically with the Ohio Secretary of State at www.sos.state.oh.us.
2. For each disbursement on Disbursement Form 31-M and the disbursement transactions filed electronically with the Ohio Secretary of State at www.sos.state.oh.us, we traced the payee and amount to payee invoices and to the payee on canceled checks. The payees and amounts recorded on Disbursement Form 31-M agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the list dated March 8, 2006 of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
4. We compared the purpose of each disbursement listed on Disbursement Form 31-M and the disbursement transactions filed electronically with the Ohio Secretary of State at www.sos.state.oh.us, to the purpose listed on the vendor invoice.

We found three instances where the purpose described on the invoice was inconsistent with the description on Disbursement Form 31-M or proper supporting documentation could not be provided by the Party.

Ohio Rev. Code 3517.18 limits the purposes for which monies from the Ohio Political Party Fund may be used. One instance was found of a purchase totaling \$62.01, to buy flowers for illness, and two instances were found where membership dues to the Dayton Racquet Club were paid, totaling \$212. These expenditures do not fall within the guidelines provided by Ohio Revised Code.

5. We scanned each restricted fund disbursement recorded on Form 31-M for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517(X)(4) prohibits. We found no evidence of any transfers.

Payroll Disbursements

For all employees paid from the Fund as listed on Disbursement Form 31-M and the disbursement transactions filed electronically with the Ohio Secretary of State at www.sos.state.oh.us, we compared the description of their duties with those allowable under Section 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 *Statement of Contributions Received* (31-A) and *Expenditures from Political Party Fund Monies* (31-M). 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.

Secretary of State of Ohio
Republican Executive Committee
Montgomery County
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This report is intended solely for the information and use of the Secretary of State of Ohio and for the Executive 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

March 31, 2006



**Auditor of State
Betty Montgomery**

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**REPUBLICAN PARTY
MONTGOMERY 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
OCTOBER 5, 2006**