



**Auditor of State
Betty Montgomery**

REPUBLICAN PARTY
MORGAN COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Party Executive Committee
Morgan County
359 East Union Avenue
McConnelsville, Ohio 43756

We have performed the procedures enumerated below, to which the Republican Party Executive Committee, Morgan County, Ohio (the 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 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. The Committee informed us they deposit gifts received from other sources into a separate account.
2. We footed the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2005.
3. 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-CC filed for 2005. We found no exceptions.

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 bank balance on the reconciliation to the bank statement balance as of December 31, 2005. The balances agreed.
3. There were no reconciling items as of December 31, 2005.

Cash Disbursements

1. We footed the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2005.
2. For the disbursement on Disbursement Form 31-M filed for 2005, we traced the amount to the bank statement and to the payee's name on the canceled check. The payee and amount recorded on Disbursement Form 31-M agreed to the payee and amount on the canceled check.
3. We compared the signature on the 2005 check to the list of authorized signatories the Committee provided to us. The signatory on the check was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
4. We compared the purpose of the disbursement listed on Disbursement Form 31-M, filed for 2005, to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code 3517.18 permits. We found no instances where the purpose described was inconsistent 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 each *Statement of Political Party Restricted Fund Deposits and the Statement of Political Party Restricted Fund Disbursements* filed for 2005. 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 Secretary of State of Ohio and for the Republican Executive Committee and is not intended to be, and should not be used by anyone else.



Betty Montgomery
Auditor of State

June 21, 2006



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

MORGAN 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
JULY 6, 2006**