



**Auditor of State  
Betty Montgomery**



**REPUBLICAN PARTY  
OTTAWA COUNTY**

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## Auditor of State Betty Montgomery

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

Secretary of State of Ohio  
Republican Executive Committee  
320 Alice Street  
Port Clinton, Ohio 43452-2337

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 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. Management informed us they received no such gifts.
2. We requested copies of each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2005. The Committee did not file the required Form 31-CC, rather they filed the *Statement of Contributions Received* (Form 31A).
3. We footed the *Statement of Contributions Received* (Form 31-A). We noted no computational errors.
4. We compared bank deposits reflected in 2005 restricted fund bank statements to total deposits recorded in Deposit Forms 31-A filed for 2005. We found no exceptions.
5. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on Deposit Forms 31-A 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. We agreed there were no reconciling items on the reconciliation as of December 31, 2005.

### **Cash Disbursements**

1. We requested copies of each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2005. The Committee did not file the required for Form 31-M, rather they filed the *Statement of Expenditures* (Form 31-B).
2. We footed the *Statement of Expenditures* (Form 31-B), filled for 2005. We noted no computational errors.
3. We compared the amounts on checks or other disbursements reflected in 2005 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-B filed for 2005. We found no exceptions.
4. For each disbursement on Disbursement Forms 31-B filed for 2005, we traced the payee and amount to payee invoices and to the payee's name on canceled checks or bank statement charges. The payees and amounts recorded on Disbursement Forms 31-B agreed to the payees and amounts on the canceled checks, invoices or charges on the bank statement.
5. We compared the signature on 2005 checks to the list dated May 17, 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.
6. We compared the purpose for each disbursement listed on Disbursement Forms 31-B, filed for 2005, to the purpose listed on the vendor invoice and/or charge on the bank statement and to the purposes Ohio Rev. Code 3517.18 permits.

We found no instances where the purpose described on the invoice and Bank statement was inconsistent with the purposes Ohio Rev. Code 3517.18 permits.

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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 *Statement of Political Party Restricted Fund Disbursements* filed for 2005. 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 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

June 2, 2006







**Auditor of State  
Betty Montgomery**

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**REPUBLICAN PARTY**

**OTTAWA 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  
JUNE 27, 2006**