



**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  
Allen County  
P.O. Box 1563  
Lima, Ohio 45802

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 management 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. They informed us they did use this fund for all such gifts.
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. We noted no computational errors.
3. We compared bank deposits reflected in the 2005 restricted fund bank statements to total deposits recorded in Deposit Form 31-CC filed for 2005 without exception.
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 Deposit Form 31-CC. We found no exceptions.
5. Ohio Revised Code 3517.1012 requires the Party to file Forms 31-CC electronically with the Secretary of State when the committee receives gifts from corporations or labor organizations. We viewed Form 31-CC submitted for 2005 on the Secretary of State's web-site.

#### 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.

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### Cash Disbursements

1. We footed each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) filed for 2005. We noted no computational errors.
2. We compared the amounts on checks or other disbursements reflected in the 2005 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-M filed for 2005.
3. For each disbursement on Disbursement Forms 31-M filed for 2005, we traced the payee and amount to payee invoices and to the payee's name on canceled checks. The payees and amounts recorded on Disbursement Form 31-M agreed to the payees and amounts on the canceled checks and invoices.
4. We compared the signature on the 2005 checks to the list 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.
5. We compared the purpose for each 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 on the invoice was inconsistent with the purposes Ohio Rev. Code 3517.18 permits.
6. Ohio Revised Code 3517.1012 requires the Party to file Form 31-M electronically with the Secretary of State when the committee receives gifts from corporations or labor organizations. We viewed Forms 31-M submitted for 2005 on the Secretary of State's web-site.

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 each *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

May 2, 2006



**Auditor of State  
Betty Montgomery**

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**REPUBLICAN PARTY**

**ALLEN 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  
MAY 23, 2006**