



**Auditor of State
Betty Montgomery**

REPUBLICAN PARTY
GUERNSEY COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Guernsey County
126 North 9th Street
Cambridge, Ohio 43725

We have performed the procedures enumerated below, to which the Republican Executive Committee, Guernsey 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 received no such gifts.
2. We footed the *Statement of Contributions Received* Ohio Rev. Code Section 3517.17 requires, filed for 2005 with the *Political Party Finance Report*. We noted no computational errors.
3. We compared bank deposits reflected in the 2005 restricted fund bank statement to total deposits recorded on the *Statement of Contributions Received* filed for 2005.
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 *Statement of Contributions Received* 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.

Cash Disbursements

1. We footed the *Statement of Expenditures* on the *Political Party Finance Report* Ohio Rev. Code Section 3517.17 requires, filed for 2005. We noted no computational errors.

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Cash Disbursements (Continued)

2. We compared the amounts on checks reflected in the 2005 restricted fund bank statement to the disbursement amounts reported on the *Statement of Expenditures* filed for 2005.
3. For each disbursement on the *Statement of Expenditures* 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 the *Statement of Expenditures* agreed to the payees and amounts on the canceled checks and invoices.
3. We compared the signature on 2005 checks to the list of authorized signatories the Committee provided to us. The signatory on all checks 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 the *Statement of Expenditures*, 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.

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 *Political Party Finance Report* 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 Republican Executive Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

May 23, 2006



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

GUERNSEY 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 20, 2006**