



**REPUBLICAN POLITICAL PARTY
FAIRFIELD COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**

REPUBLICAN POLITICAL PARTY
FAIRFIELD COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants on Applying Agreed-Upon Procedures	1

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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
Fairfield County
512 Chatham Court
Pickerington, Ohio 43147

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 certain requirements included in Ohio Rev. Code Sections 3517.1012, 3517.13(X)(1), 2(b), (3)(a), and (4), 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 footed the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) prepared for 2005. We noted no computational errors.
3. We compared bank deposits reflected in 2005 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC prepared 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 Deposit Forms 31-CC prepared for 2005. We noted the following exceptions: State Tax Commissioner distributions in the amounts of \$559.40 dated April 20, 2005 and \$64.60 dated October 14, 2005 were not included on Deposit Form 31-CC. The distribution amount of \$559.40 was not deposited by the Committee until February 27, 2006 and the distribution amount of \$64.60 was misplaced and subsequently voided by the State.
5. We scanned other recorded receipts for evidence that a corporation or labor organization may have exceeded the \$10,000 annual gift limit Ohio Rev. Code 3517(X)(3)(a) imposes. We found no evidence that any corporation or labor organization exceeded this limit.

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Cash Reconciliation

1. The Committee did not have any reconciling items at December 31, 2005, for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A) and, therefore did not prepare a reconciliation for the bank account.
2. We compared the bank balance as of December 31, 2005, to the Committee's restricted funds balance as of December 31, 2005. The balances agreed.

Cash Disbursements

1. We footed the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) prepared for 2005. We noted no computational errors. The Committee had only one disbursement for a bank service charge that was automatically deducted from the bank account.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-M and inquired of management whether they transferred any cash from the restricted fund to any other political party account into which contributions may be made or from which contributions or expenditures may be made. We found no evidence of prohibited transfers.
3. We compared the amount of the disbursement reflected in 2005 restricted fund bank statements to the disbursement amount reported on Disbursement Form 31-M prepared for 2005.
4. For the disbursement on Disbursement Form 31-M prepared for 2005, we traced the payee and amount to the bank statement. The payee and amount recorded on Disbursement Forms 31-M agreed to the amount automatically deducted by the bank for the service charge.
5. The only disbursement from the restricted funds was for a bank service charge. We found no evidence that any restricted funds were used for contributions or campaign-related disbursements prohibited by Ohio Rev. Code 3517 (X)(2)(b).
6. The only disbursement from the restricted funds was for a bank service charge. We found no evidence of any transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517(X)(4) prohibits.
7. We compared the purpose of the disbursement listed on Disbursement Form 31-M prepared for 2005, to the purpose listed on the bank statement and to the purposes Ohio Rev. Code Section 3517.18 permits.

The purpose of the disbursement does not violate the restrictions of Ohio Rev. Code Section 3517.18.

We were not engaged to, and did not examine the *Statement of Political Party Restricted Fund Deposits* and *Statement of Political Party Restricted Fund Disbursements* prepared for 2005, the objective of which would have been to opine on compliance. 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 1, 2006



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

FAIRFIELD 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 10, 2006**