



**Auditor of State  
Betty Montgomery**





# Auditor of State Betty Montgomery

## INDEPENDENT ACCOUNTANTS' REPORT

Republican Party Executive Committee  
Darke County  
118 Willow  
Greenville, Ohio 45331

We have performed the procedures enumerated below, which were agreed to by the Republican Party Executive Committee Officers, solely to comply with the requirements of Section 3517.17 of the Ohio Revised Code. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. 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.

The procedures and associated findings are as follows:

### Cash Receipts

1. We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report.

We found no exceptions as a result of our procedures.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Darke County Republican Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Darke County Republican Party as of December 31, 2002. We recomputed the mathematical accuracy of the reconciliation.

We also agreed reconciling items appearing on that reconciliation to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2002.

We found no exceptions as a result of the procedures.

### **Cash Disbursements**

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report.
2. We traced all recorded disbursements to source documentation such as invoices and canceled checks. We also determined that the checks corresponded to the names on the invoices and that the checks were signed by authorized signatories and endorsed by the payee.
3. We vouched all disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of the procedures.

### **Payroll Disbursements**

1. We compared all personnel positions paid with Ohio Political Party Fund monies with those allowable under Section 3517.18 of the Ohio Revised Code.

There were no payroll disbursement transactions noted.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the Ohio Campaign Finance Report which is attached. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Executive Committee and is not intended to be and should not be used by anyone else.



**Betty D. Montgomery**  
Auditor of State

February 20, 2003

REPUBLICAN POLITICAL PARTY  
DARKE COUNTY

OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2002 (UNAUDITED)

<b>BEGINNING BALANCE, JANUARY 1, 2002</b>		<b>\$1351</b>
<b>RECEIPTS:</b>		
STATE DISTRIBUTION		<u>374</u>
TOTAL RECEIPTS		374
<b>DISBURSEMENTS:</b>		
SUPPLIES	38	
UTILITIES	189	
RENT	400	
OTHER	<u>227</u>	
TOTAL DISBURSEMENTS		<u>854</u>
<b>ENDING BALANCE, DECEMBER 31, 2002</b>		<b><u>\$871</u></b>

(See Independent Accountants Report.)





**Auditor of State  
Betty Montgomery**

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**DARKE COUNTY REPUBLICAN PARTY**

**DARKE 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  
MARCH 18, 2003**