



**Auditor of State
Betty Montgomery**

**REPUBLICAN PARTY
DEFIANCE COUNTY**

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1
Political Party Public Funds Report.....	3

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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES**

Republican Executive Committee
Defiance County
208 Westfield Avenue
Defiance, Ohio 43512-1436

We have performed the procedures enumerated below, which were agreed to by the Republican Executive Committee, solely to assist the Committee in evaluating its compliance with §§ 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2003. Management is responsible for the Committee's compliance with those 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 Executive 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 confirmed the Republican Party receipts with the State of Ohio and agreed them to amounts shown on the Political Party Public Funds Report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balance recorded on the Committee's Ohio Political Party Public Funds Report with the cash balances reconciled by Joseph Tubbs for the Defiance County Republican Party as of December 31, 2003. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.

Cash Reconciliation (Continued)

3. We agreed the bank balance on the reconciliation with the month end bank statement. The balances agreed.
4. We reviewed the cash reconciliation for reconciling items such as canceled checks, deposit slips, or other such items. There were no reconciling items at December 31, 2003.

Cash Disbursements

1. We footed the cash disbursement listing and compared the listing totals to the disbursement totals on the Committee's Political Party Public Funds Report. The amounts agreed.
2. We selected the disbursement transaction, and traced the payee and amount to source documentation such as an invoice and canceled check. We also compared the payee on the check to the name on the invoice. The payee and amount recorded in the cash disbursement journal agreed to the payee and amount on the canceled check. We found no exceptions.
3. We compared the signature on the check to the authorized signatory the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on the check we selected was an approved signatory.
4. We compared the purpose for the disbursement with the allowable uses described in § 3517.18 of the Ohio Revised Code. We found no exceptions.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on compliance of the Committee's Ohio Political Party Public Funds Report which is attached to this report. 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 Executive Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

April 6, 2004

**REPUBLICAN PARTY
DEFIANCE COUNTY**

**POLITICAL PARTY PUBLIC FUNDS REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

Beginning Balance, January 1, 2003	\$	21
Receipts:		
State Distribution		<u>382</u>
Disbursements:		
Fair Booth Rent		<u>150</u>
Ending Balance, December 31, 2003	\$	<u><u>253</u></u>

See Independent Accountants' Report



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

DEFIANCE 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 11, 2004**