



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Jefferson County
PO Box 941
Steubenville, Ohio 43952

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 Sections 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

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Political Party Fund Finance Report. The party did not cash one of the public fund checks. We recommend that the party monitor checks as they are received and deposit them to their account.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Robert E. Mc Donald for the Jefferson County Republican Political Party as of December 31, 2003. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.

Cash Disbursements

1. We footed the cash disbursement listing of the Expenditures from Political Parties Fund Monies report and compared the listing totals to the disbursement totals on the political party fund finance report. The amounts agreed.
2. We selected all disbursement transactions for testing and traced the payee and amount to source documentation such as invoices. All necessary documentation is maintained.
3. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code.

For all items tested we were able to determine disbursements were for allowable expenditures.

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 political party fund finance 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.

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

Betty Montgomery
Auditor of State

May 6, 2004

JEFFERSON REPUBLICAN PARTY
JEFFERSON COUNTY

POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2003		\$ 377
RECEIPTS:		
STATE DISTRIBUTION	<u>809</u>	
TOTAL RECEIPTS		809
DISBURSEMENTS:		
OTHER	<u>299</u>	
TOTAL DISBURSEMENTS		<u>299</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$ 887</u>

See Independent Accountant's Report

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**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

JEFFERSON 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 22, 2004**