



**Auditor of State
Betty Montgomery**

REPUBLICAN PARTY
MUSKINGUM COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Party Executive Committee
Muskingum County
9655 Pidcock Road
Zanesville, Ohio 43701

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Party Executive Committee, Muskingum County, Ohio (the 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 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. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Political Party Fund Finance Report with the cash balances reconciled by Richard Dailey for the Committee 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.
4. We traced the outstanding check to the invoice. There were no other reconciling items at December 31, 2003.

Cash Disbursements

1. We footed the cash disbursement listing totals to the disbursement totals on the Political Party Fund Finance Report. The amounts agreed.
2. We traced the payee and amount to source documentation such as invoices and canceled checks. We also compared the payees on the checks to the names on the invoices. The payees and amounts recorded in the cash disbursement journal agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the checks to authorized signatories on the Committee's bank statement. The signatory on all checks we selected was an approved signatory.
4. We compared the purpose for the disbursements with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found no exceptions.

Payroll Disbursements

There were no personnel positions paid with Ohio Political Party Fund monies during the year ended December 31, 2003.

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 Committee and is not intended to be, and should not be used by anyone else.



Betty Montgomery
Auditor of State

June 1, 2004

**REPUBLICAN PARTY
MUSKINGUM COUNTY**

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

Beginning Balance, January 1, 2003		\$229
Receipts:		
Interest Revenue	1	
State Distributions	<u>1077</u>	
Total Receipts		1078
Disbursements:		
Rent	350	
Office Expense	<u>483</u>	
Total Disbursements		<u>833</u>
Ending Balance December 31, 2003		<u><u>\$474</u></u>

(See Independent Accountants' Report on Applying Agreed-Upon Procedures)



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

MUSKINGUM 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
JULY 6, 2004**