



**Auditor of State
Betty Montgomery**

REPUBLICAN POLITICAL PARTY
ADAMS COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Party Executive Committee
Adams County
333 Stoney Road
Peebles, Ohio 45660

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Party Executive Committee, Adams County, Ohio (the Executive Committee), solely to assist the Executive 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 Executive 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 Ohio Campaign Finance Report. We found no exceptions.

Cash Reconciliation

We compared the sum of the cash balance recorded on the Executive Committee's Ohio Campaign Finance Report with the bank balance reported on the December 31, 2003 bank statements. The sums agreed. There were no reconciling items at December 31, 2003.

However, we noted that the Executive Committee has commingled Ohio Political Party Fund money with non-Ohio political party fund money. Ohio Rev. Code, Section 3517.17, provides that each party treasurer receiving public moneys from the Ohio Political Party Fund shall maintain such moneys in an account separate from all other assets of the political party.

The Executive Committee received \$700 in donations during 2003 which were posted to an account used for Ohio Political Party Fund money. The Executive Committee also disbursed \$95 of non-Ohio political party fund money from this account. As of December 31, 2003, the Executive Committee had \$1,186 of non-Ohio political party fund money commingled in the Ohio Political Party Fund bank accounts. The Executive Committee should segregate this money into a separate account.

Cash Disbursements

1. We footed the cash disbursements listed on the Ohio Campaign Finance Report and agreed the total to the bank statements. The amounts agreed.
2. We reviewed disbursement transactions and 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 journal agreed to the payees and amounts on the canceled checks.
3. We verified that checks were signed by the Executive Committee Treasurer. We traced bank service charges listed in the cash journal to the bank statements. We found no exceptions.
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.

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 Ohio Campaign 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.



Betty Montgomery
Auditor of State

February 11, 2004

**REPUBLICAN POLITICAL PARTY
ADAMS COUNTY**
**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003
(UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2003	\$ 183
RECEIPTS:	
STATE DISTRIBUTION	130
OTHER	<u>3</u>
TOTAL RECEIPTS	<u>133</u>
DISBURSEMENTS:	
BANK SERVICE CHARGES	42
RENT	30
ADVERTISING	<u>50</u>
TOTAL DISBURSEMENTS	<u>122</u>
ENDING BALANCE, DECEMBER 31, 2003	<u>\$ 194</u>

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



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

ADAMS 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 4, 2004**