



**Auditor of State  
Betty Montgomery**





## **Auditor of State Betty Montgomery**

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

Republican Executive Committee  
Darke County  
P.O. Box 46  
Greenville, Ohio 45331

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, 2004. 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 Ohio Campaign Finance Report. We noted no exceptions.

#### **Cash Reconciliation**

1. We compared the sum of the cash balances recorded on the Darke County Republican Party's Campaign Finance Report with the cash balance reconciled by Darke County Republican Party's Treasurer for the Darke County Republican Party as of December 31, 2004. The amounts agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no exceptions.
3. We agreed the December 31, 2004 bank balance on the reconciliation with the month-end bank statement. The amounts agreed.

#### **Cash Disbursements**

1. We footed the Statement of Expenditures and compared the 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 Statement of Expenditures agreed to the payees and amounts on the canceled checks. We found no exceptions.
3. We compared the signature on the check to the authorized signatories the Bank provided to us. We compared the endorsement to the payee listed on the check. The signatory on all checks we selected was an approved signatory.

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4. We compared the purpose for the disbursement 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 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.



**Betty Montgomery**  
Auditor of State

March 30, 2005

REPUBLICAN POLITICAL PARTY  
DARKE COUNTY

POLITICAL PARTY FUND FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2004		\$ 846
RECEIPTS:		
STATE DISTRIBUTION	483	
TOTAL RECEIPTS		<u>483</u>
DISBURSEMENTS:		
RENT	<u>800</u>	
TOTAL DISBURSEMENTS		<u>800</u>
ENDING BALANCE, DECEMBER 31, 2004		<u>\$ 529</u>

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





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**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  
MAY 17, 2005**