



**Auditor of State  
Betty Montgomery**



REPUBLICAN PARTY  
NOBLE COUNTY

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## Auditor of State Betty Montgomery

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

Republican Party Executive Committee  
Noble County  
P.O. Box 23  
Caldwell, Ohio 43724

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Party Executive Committee, Noble 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, 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 two Ohio Political Party Fund checks from the State of Ohio and agreed them to receipts amounts shown on the Political Party Fund Finance Report. Two checks from the State of Ohio in the amounts of \$46.44 and \$4.04 were never deposited by the Committee. The State Treasurer voided these two checks and the checks were not reissued.

#### 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 Brady Miller, Treasurer for the Committee, as of December 31, 2004. 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 expenditure on the Ohio Campaign Finance Report and compared the report total to the disbursement total on the Political Party Fund Finance Report. The amounts agreed.
2. We tested the one disbursement transaction and traced the payee and amount to source documentation such as the invoice and canceled check. We also compared the payee on the check to the name on the invoice.
3. We compared the signature on the check to the authorized signatory the Committee provided to us.

4. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code.

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 15, 2005

REPUBLICAN POLITICAL PARTY  
NOBLE COUNTY

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

Beginning Balance, January 1, 2004		\$136
Receipts:		
State Distribution	<u>\$26</u>	
Total Receipts		<u>26</u>
Disbursements:		
Other	<u>\$80</u>	
Total Disbursements		<u>80</u>
Ending Balance, December 31, 2004		<u>\$82</u>

*(See Independent Accountant's Report.)*







**Auditor of State  
Betty Montgomery**

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**REPUBLICAN PARTY**

**NOBLE 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 5, 2005**