



**Auditor of State  
Betty Montgomery**



REPUBLICAN PARTY  
JACKSON COUNTY

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## Auditor of State Betty Montgomery

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

Secretary of State of Ohio  
Republican Executive Committee  
Jackson County  
136 Maple Avenue  
Jackson, Ohio 45640

We have performed the procedures enumerated below, to which the Republican Executive Committee, Jackson County, Ohio (the Committee), agreed, solely to assist the Committee in evaluating its compliance with Ohio Rev. Code Sections 3517.1012, 3517.17, and 3517.18, for the year ended December 31, 2005. The Committee is responsible for complying with these 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

1. We inquired of the Committee whether they deposited all gifts from corporations, labor organizations and all gifts restricted to operations into the same fund and all gifts restricted to operations into which they deposit amounts received from the State Tax Commissioner. The Committee informed us a bank account was not utilized for amounts received from the State Tax Commissioner. Checks were signed and mailed directly to the State. Amounts received from corporations were deposited into a bank account.
2. We footed the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) filed for 2005.
3. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), with the State of Ohio and agreed them to amounts shown on Deposit Form 31-CC filed for 2005. We found no exceptions.
4. Ohio Rev. Code 3517.1012 requires the Party to file Forms 31-CC electronically with the Secretary of State when the Committee receives gifts from corporations or labor organizations. We viewed Forms 31-CC submitted for 2005 on the Secretary of State's website.

#### Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2005 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2005. The balances agreed.
3. There were no reconciling items appearing on the reconciliation as of December 31, 2005.

#### Cash Disbursements

1. We footed the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2005.

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**Cash Disbursements (Continued)**

2. For each disbursement on Disbursement Form 31-M filed for 2005, we traced the payee and amount to payee invoices and to the payee's name on canceled checks. The payees and amounts recorded on Disbursement Form 31-M agreed to the payees and amounts on the canceled checks.
3. No checks were issued. All expenditures were directly deducted by the bank for check printing and service charges.
4. We compared the purpose of each disbursement listed on Disbursement Form 31-M, filed for 2005, to the purpose listed on the vendor invoice.

We found no instances where the purpose described on the invoice was inconsistent with the purposes Ohio Rev. Code 3517.18 permits. We noted the Committee is incurring an \$8 service charge monthly on their bank account. We recommend the Committee contact the financial institution and complete the appropriate forms to exempt them from this charge.

5. We scanned each restricted fund disbursement recorded on Form 31-M for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517(x)(4) prohibits. We found no evidence of any transfers. The following was noted: The Committee paid \$170 from the restricted fund to the State Republican Party. These funds were given to the operating fund of the State Party. After the Auditor of State brought this matter to the attention of the State Republican Party, the State Party refunded these amounts to the County Republican Party.

**Payroll Disbursements**

There were no payroll expenditures.

We were not engaged to, and did not perform an examination, the objective of which would be to express an opinion on compliance for each *Statement of Political Party Restricted Fund Deposits* and the *Statement of Political Party Restricted Fund Disbursements* filed for 2005. 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 Secretary of State of Ohio and for the Republican Executive Committee and is not intended to be and should not be used by anyone else.



**Betty Montgomery**  
Auditor of State

March 24, 2006



**Auditor of State  
Betty Montgomery**

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**REPUBLICAN PARTY**

**JACKSON 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  
SEPTEMBER 21, 2006**