



**Auditor of State
Betty Montgomery**

REPUBLICAN PARTY
ROSS COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Executive Committee
Ross County
69 West 2nd Street
Chillicothe, OH 45601

To the Republican Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican 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 Political Party Fund Finance Report. We found no exceptions.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Executive Committee's Political Party Public Fund Finance Report with the cash balances reconciled by the Treasurer for the Executive Committee as of December 31, 2003. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no exceptions.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.
4. We agreed the reconciling item on the reconciliation to the canceled check. We determined that the date on that document support that the item was a proper reconciling item at December 31, 2003.

Cash Disbursements

1. We footed the Statement of Expenditures and compared the listing totals to the disbursement totals on the Political Party Public Funds report. The amounts agreed.
2. We tested the 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. The payee and amount recorded in the Statement of Expenditures agreed to the payee and amount on the canceled check.

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Cash Disbursements (Continued)

3. We compared the signature on the check to the list dated December 31, 2003, of authorized signatories the Committee provided to us. We compared the endorsement to the payee listed on the check. The signatory on the check was an approved signatory.
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 1, 2004

REPUBLICAN POLITICAL PARTY
ROSS COUNTY

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

BEGINNING BALANCE, JANUARY 1, 2003		\$45
RECEIPTS:		
STATE DISTRIBUTION	<u>534</u>	
TOTAL RECEIPTS		<u>534</u>
DISBURSEMENTS:		
RENT	50	
OTHER	<u>182</u>	
TOTAL DISBURSEMENTS		<u>232</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$ 347</u>

(See Independent Accountant's Report)



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

ROSS 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
APRIL 8, 2004**