



**Auditor of State  
Betty Montgomery**





# Auditor of State Betty Montgomery

## INDEPENDENT ACCOUNTANTS' REPORT 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 Darke County 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, 2003. 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. The following exceptions were noted:

#### 1. Use of Incorrect Bank Account

A warrant in the amount of \$135.14 issued by the State to the Committee on July 15, 2003, was incorrectly deposited into the Committee's private account. The amount was subsequently removed from the private account and deposited into the public funds account by the Treasurer on February 4, 2004. The Treasurer should carefully review all funds received and deposit all Ohio Political Party Funds into the public funds account.

#### 2. State Warrant

The state distribution listing indicated a state warrant dated January 14, 2003, in amount of \$47.15 was issued to the Committee. However, this warrant was voided by the State prior to issuance and receipt by the Treasurer. We recommend the Treasurer contact the State to determine whether this warrant should be reissued to the Darke County Republican Executive Committee.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Darke County Republican Party's Ohio 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, 2003.

**Cash Reconciliation (Continued)**

2. We recomputed the mathematical accuracy of the reconciliation.
3. We agreed the bank balance on the reconciliation with the month-end bank statement.

The following exception was noted:

**Bank Reconciliation**

The Committee's Treasurer inadvertently recorded a public funds receipt of \$114.24 to the books on July 22, 2003. This amount was never actually received or deposited by the Committee's public fund. This error would have been promptly determined had the Treasurer reconciled the amounts recorded to the monthly bank statement. The ending book balance should be reconciled each month to the bank's balance and any reconciling items promptly identified and investigated. The attached Ohio Campaign Finance Report has been corrected for this error.

**Cash Disbursements**

1. We footed the Statement of Expenditures and compared the listing totals to the disbursement totals on the Ohio Campaign 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.
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 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 10, 2004

**REPUBLICAN POLITICAL PARTY  
DARKE COUNTY**

**OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2003 (UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2003		\$871
RECEIPTS:		
STATE DISTRIBUTION	<u>223</u>	
TOTAL RECEIPTS		<u>223</u>
DISBURSEMENTS:		
RENT	<u>248</u>	
TOTAL DISBURSEMENTS		<u>248</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$846</u>

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





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**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  
MARCH 4, 2004**