



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Clark County Republican Party
Clark County
Attorney Daniel Harkins, Chairman
P.O. Box 171
Springfield, OH 45501

We have performed the procedures enumerated below, to which the Republican Executive 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 the complying 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 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 into which they deposit amounts received from the State Tax Commissioner. Management informed us they received no such gifts.
2. We footed the *Statement of Contributions Received* (Form 31A) for the year ended December 31, 2005. We noted no computational errors. Ohio Rev. Code 3517.10 (C)6(b) states that "the Secretary of State shall prescribe the forms for all statements required to be filed under this section ...". The Secretary of State required the Party to use the *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC) for the period ending December 31, 2005. The Party did not use the required form. In the future, the Party should file the annual report on the required forms.
3. We compared bank deposits reflected in the 2005 restricted fund bank statements to total deposits recorded in Contribution Forms 31-A filed for 2005. We noted no exceptions.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on Contribution Forms 31-A filed for 2005. We found no exceptions.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the 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 at December 31, 2005.

Cash Disbursements

1. We footed the *Statement of Expenditures* (Form 31-B), filed for 2005. We noted no computational errors. Ohio Rev. Code 3517.10 (C)6(b) states that "the secretary of state shall prescribe the forms for all statements required to be filed under this section ...". The Secretary of State required the Party to use the *Statement of Political Party Restricted Fund Disbursements* (Disbursement Form 31-M) for the period ending December 31, 2005. The Party did not use the required form. In the future, the Party should file the annual report on the required forms.
2. We compared the amounts on checks or other disbursements reflected in the 2005 restricted fund bank statements to disbursement amounts reported on Expenditure Forms 31- B filed for 2005.
3. For each disbursement on Form 31-B filed for 2005, we traced the payee and amount to payee invoices and to the payee on canceled checks. The payees and amounts recorded on Form 31-B agreed to the payees and amounts on the canceled check.
4. We compared the signature on the check to the list dated December 31, 2005 of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory. We could not compare the endorsement to the payee listed on the check; however the only check written was to Shawnee Place Apartments for rent.
5. We compared the purpose of each disbursement listed on Form 31-B, filed for 2005, to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code 3517.18 permits.

We found no instances where the purpose described on the invoice was inconsistent with the purposes Ohio Rev. 3517.18 permits.

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 *Statement of Contributions Received* and the *Statement of Expenditures*. 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

May 5, 2006



**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

CLARK 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 14, 2006**