



**Auditor of State  
Betty Montgomery**



REPUBLICAN POLITICAL PARTY  
CLERMONT COUNTY

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## Auditor of State Betty Montgomery

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

Republican Party Executive Committee  
Clermont County  
P.O. Box 431  
Batavia, Ohio 45103

To the Executive Committee:

We have performed the procedures enumerated below, to which the Republican Executive Committee, Clermont 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's 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

1. We inquired of management whether they deposited all gifts from corporations and labor organizations into the same fund into which they deposit amounts received from the State Tax Commissioner. They informed us they did use this fund for all such gifts. Management informed us they deposit gifts received from other sources into a separate account.
2. We footed the *Statement of Contributions Received*, which Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-A) for the year ended December 31, 2005.
3. We traced each donor amount from Deposit Form 31-A to bank deposits without exception.
4. 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-A. 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. We agreed reconciling items appearing on the reconciliation to canceled checks and deposit slips. We determined that the dates on those documents support that those items were proper reconciling items as of December 31, 2005.

### Cash Disbursements

1. We footed the *Statement of Expenditures*, which Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-B), for the year ended December 31, 2005.
2. For each disbursement on Disbursement Form 31-B, we traced the payee and amount to source documentation such as payee invoices and to the payee on canceled checks. The payees and amounts recorded on Disbursement Form 31-B agreed to the payees and amounts on the canceled checks.
3. We compared the signature on the check to the list dated April 8, 2005 of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory.
4. We compared the purpose of each 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 *Statement of Contributions Received* and the *Statement of Expenditures* 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 Secretary of State of Ohio and for the Executive Committee and is not intended to be and should not be used by anyone else.



**Betty Montgomery**  
Auditor of State

June 13, 2006



**Auditor of State  
Betty Montgomery**

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**REPUBLICAN PARTY**

**CLERMONT 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  
JULY 13, 2006**