



**Auditor of State
Betty Montgomery**

REPUBLICAN PARTY
NOBLE COUNTY

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Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS' ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Noble County
P.O. Box 23
Caldwell, Ohio 43724

We have performed the procedures enumerated below, to which the Republican Executive Committee, Noble 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 into which they deposit amounts received from the State Tax Commissioner. The Committee informed us they received no such gifts.
2. We footed the *Statement of Contributions Received* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-A), filed for 2005.
3. We compared bank deposits reflected in 2005 restricted fund bank statements to total deposits recorded in Deposit Form 31-A filed for 2005.
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 filed for 2005. There were three distributions in the amounts of \$.25, \$25.78 and \$2.80 from the State Tax Commissioner that were not deposited by the Committee. The State Treasurer voided these warrants and they were not reissued. We found no other exceptions.

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 as of December 31, 2005.

Cash Disbursements

1. We footed the *Statement of Expenditures* Ohio Rev. Code Section 3517.17 requires (Form 31-B) filed for 2005. We found no computational errors.
2. We compared the disbursement reflected in 2005 restricted fund bank statements to disbursement amounts reported on Disbursement Form 31-B filed for 2005.
3. We compared the purpose for the disbursement listed on Disbursement 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 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 Contributions Received and the Statement of Expenditures* filed for 2005. Accordingly, we do not express 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 the Republican Executive Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

June 21, 2006



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

NOBLE 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 06, 2006**