



**Auditor of State
Betty Montgomery**

**REPUBLICAN POLITICAL PARTY
WILLIAMS COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Williams County
50 Industrial Drive
Pioneer, Ohio 43554

We have performed the procedures enumerated below, to which the Republican Executive Committee (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 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, 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 requested copies of each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2005. The Committee did not file the required Form 31-CC, rather they filed the *Statement of Contributions Received* (Form 31A).
3. We footed the *Statement of Contributions Received* (Form 31A). We noted no computational errors.
4. We compared bank deposits reflected in 2005 restricted fund bank statements to total deposits recorded in Deposit Form 31-A filed for 2005. We found no exceptions.
5. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on Deposit Form 31-A file for 2005. We found that one of the payments, in the amount of \$140.35, had not been received and that the warrant had since been voided.

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 that two bank service charges had not been recorded.
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 throughout the year. There were no reconciling items as of December 31, 2005.

Cash Disbursements

1. We requested copies of each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2005. The Committee did not file the required for 31-M, rather they filed the *Statement of Expenditures* (Form 31-B).
2. We footed the *Statement of Expenditures* (Form 31-B), filed for 2005. We noted no computational errors.
3. We compared the amounts on the check or other disbursements reflected in the 2005 restricted fund bank statements to disbursement amount reported on Disbursement Forms 31-B filed for 2005. Bank charges included on the bank statement were not included on the Form 31-B.
4. For the disbursement on Disbursement Form 31-B filed for 2005, we traced the payee and amount to the payee's name on the canceled check. The payee and amount recorded on Disbursement Form 31-B agreed to the payee and amount on the canceled check.
5. We compared the signature on the check to the list dated March 28, 2006, of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
6. We compared the purpose for each disbursement listed on Disbursement Form 31-B, filed for 2005, to the purpose listed on the cancelled check and to the purposes Ohio Rev. Code 3517.18 permits.

We found one exception: The Committee issued Check No. 175 for \$300 to the Ohio Republican Party for advertising challenging issues 2 through 5 on the ballot of the November 2005 general election. Accordingly, we are hereby issuing the following finding for recovery.

Ohio Revised Code Section 3517.18(B)(1)(a) prohibits money from the Ohio political party fund to be used to further the election or defeat of any particular candidate or to influence directly the outcome of any candidate or issue election.

Records indicate that \$300 was paid to the Ohio Republican Party for the purchase of yard signs challenging issues 2 through 5 on the ballot of the November 2005 general election.

In accordance with the foregoing facts and pursuant to O.R.C. §117.28, a finding for recovery for public money illegally expended is hereby issued against Edward A. Kidston, Treasurer, Williams County Republican Party in the amount of \$300 in favor of the Party's Political Party Restricted Fund in the amount of \$300.

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 Political Party Restricted Fund Deposits* and the *Statement of Political Party Restricted Fund Disbursements* filed for 2005. 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

May 4, 2006



**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

WILLIAMS 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
JUNE 1, 2006**