



**Auditor of State
Betty Montgomery**

REPUBLICAN POLITICAL PARTY
HIGHLAND COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Republican Political Party
Highland County
109 Woodland Drive
Hillsboro, Ohio 45133

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Executive Committee, Highland County, Ohio (the Executive Committee), solely to assist the Executive 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 Executive 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 Political Party Public Funds Report. We found the following exceptions:

- Two Auditor of State Warrants, distribution transaction list numbers R22073 and R20486, dated 1/14/2003 and 10/14/2003, in the amount of \$20.20 and \$23.06, were not received by the Republican Party Treasurer. Per discussion with the Auditor of State's office, these warrants were never cashed or deposited.

These warrants are not recorded in the following fund statement. We recommend that the Treasurer contact the Auditor of State's Office and request that these warrants be reissued. In the prior audit there also was a warrant which was never receipted by the Executive Committee. The Executive Committee should account for all receipts timely.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Executive Committee's Political Party Public Funds Report with the cash balances reconciled by the treasurer for the Highland County Republican Executive Committee as of December 31, 2003. The sums agreed.
2. We found that the Executive Committee does not have a bank account for the Political Party Public Funds received from the State of Ohio. When State checks are received, the treasurer endorses the checks and signs them over to the Ohio Republican Party. This procedure does not provide adequate documentation that these funds are being used for proper purposes. We recommend the Executive Committee open a bank account and deposit all receipts and write checks for all disbursements.

Cash Disbursements

1. We footed the cash disbursement listing, Expenditures from Political Party Fund Monies, and compared the listing totals to the disbursements totals on the Political Party Public Funds Report. The amounts agreed.
2. We traced the disbursement payee and amount to documentation.

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 Political Party Public Funds 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

April 23, 2004

REPUBLICAN POLITICAL PARTY
HIGHLAND COUNTY

POLITICAL PARTY PUBLIC FUNDS REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003
(UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2003	\$ <u>0</u>
RECEIPTS:	
STATE DISTRIBUTION	<u>185</u>
TOTAL RECEIPTS	<u>185</u>
DISBURSEMENTS:	
OHIO REPUBLICAN PARTY	<u>185</u>
TOTAL DISBURSEMENTS	<u>185</u>
ENDING BALANCE, DECEMBER 31, 2003	\$ <u>0</u>

(See Independent Accountants' Report on Applying Agreed-Upon Procedures.)

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**Auditor of State
Betty Montgomery**

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REPUBLICAN PARTY

HIGHLAND 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 8, 2004**