



## **Independent Accountants' Report on Applying Agreed-Upon Procedures**

Executive Officers and Executive Committee Members  
Dallas County Republican Party

We have performed the procedures enumerated below on the accounting records of the Dallas County Republican Party (Organization) for the period October 1, 2021 through March 31, 2024. The Organization's Executive Officers and Executive Committee Members are responsible for the accounting records.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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Procedure: Review bank reconciliations and bank statements for all the months in the period from October 1, 2021 to March 31, 2024 and determine if reconciling items are reasonable. Review bank statements for large or unusual activity.

Findings: No exceptions noted.

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Procedure: Obtain general ledgers for the period from October 1, 2021 to March 31, 2024 and review for large or unusual transactions. Obtain support for any items needing further clarification.

Findings: No exceptions noted.

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Procedure: For the period from October 1, 2021 to March 31, 2024, test all expenditures over \$5,000, plus randomly select 40 smaller expenditure items from the accounting records, trace all items to proper accounting classification in general ledger, approval, documentation and check image.

Findings: No exceptions noted.

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Procedure: Obtain reports from Anedot or other campaign platforms used sporadically, of contributions received from October 1, 2021 to March 31, 2024 and review all donations over \$10,000, plus randomly select a sample of 25 smaller donations. Trace receipt of the donations to the bank account and FEC / TEC reporting, as applicable.

Findings: No exceptions noted.

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Procedure: Obtain a list of related parties, review support for all related party expenditures greater than \$1,000 for the period of October 1, 2021 to March 31, 2024 and agreed to underlying support.

Findings: No exceptions noted.

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Procedure: For the period from October 1, 2021 to March 31, 2024, randomly select 5 payroll periods and review the payroll journal. Tie the payroll journal to the entry in the general ledger.

Findings: No exceptions noted.

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We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records of the Organization. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Organization and the Executive Officers and Executive Committee Members and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Executive Officers and Executive Committee Members and is not intended to be and should not be used by anyone other than these specified parties.



A Limited Liability Partnership

June 4, 2024  
Arlington, Texas