



**REPUBLICAN PARTY  
PUTNAM COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2006**



**Mary Taylor, CPA**  
Auditor of State



REPUBLICAN PARTY  
PUTNAM COUNTY

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# Mary Taylor, CPA

Auditor of State

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

Secretary of State of Ohio  
Republican Executive Committee  
Putnam County  
16972 County Road 5  
Pandora, Ohio 45877

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 certain requirements included in Ohio Rev. Code Sections 3517.1012, 3517.13(X)(1), 2(b), (3)(a), and (4), 3517.17, and 3517.18, for the year ended December 31, 2006. 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. 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 2006. The Committee did not file the required Form 31-CC, rather they filed the *Receipt of Ohio Political Party Fund Monies* (Form 31-L).
3. We footed the *Receipt of Ohio Political Party Fund Monies* (Form 31-L), filed for 2006. We found no computational errors.
4. We compared bank deposits reflected in 2006 restricted fund bank statements to total deposits recorded in Form 31-L filed for 2006. We found no exceptions. In 2005 we found the Committee transferred \$136 to the State Republican Party in violation of Ohio Rev. Code 3517(X)(4). After the Auditor of State brought this matter to the attention of the State Republican Party, the State Party refunded this amount to the Committee in 2006. This reimbursement was agreed to Form 31-L and the bank deposit.

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**Cash Receipts – (Continued)**

5. 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 Form 31-L. We found no exceptions.
6. We scanned other recorded receipts for evidence that a corporation or labor organization may have exceeded the \$10,000 annual gift limit Ohio Rev. Code 3517(X)(3)(a) imposes. We found no evidence that any corporation or labor organization exceeded this limit.

**Cash Reconciliation**

1. We recomputed the mathematical accuracy of the December 31, 2006 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, 2006. The balances agreed.
3. We agreed reconciling items appearing on the reconciliation to deposit slips throughout the year. There were no reconciling items as of December 31, 2006.

**Cash Disbursements**

1. The Republican Party made no cash disbursements in 2006.

We were not engaged to, and did not examine each *Statement of Political Party Restricted Fund Deposits* and *Statement of Political Party Restricted Fund Disbursements* filed for 2006, the objective of which would have been to opine on compliance. 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 for the Republican Executive Committee and is not intended to be and should not be used by anyone else.



**Mary Taylor, CPA**  
Auditor of State

March 9, 2007



Mary Taylor, CPA  
Auditor of State

REPUBLICAN PARTY

PUTNAM 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  
MARCH 29, 2007