



**Mary Taylor, CPA**  
Auditor of State





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## Auditor of State

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

Secretary of State of Ohio  
Republican Executive Committee  
Holmes County  
P.O. Box 471  
Millersburg, Ohio 44654

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, 2007. 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 attempted to foot each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2007. However, the *Statement of Political Party Restricted Fund Deposits* was only filed for the second half of 2007. Therefore, we footed the *Statement of Political Party Restricted Fund Deposits* for the second half of 2007 and the *Statement of Contributions Received* (Form 31-A). We noted no computational errors.

Ohio Rev. Code Section 3517.17 requires a political party to deposit into its restricted fund all public moneys received from the Ohio Political Party Fund. Ohio Rev. Code Section 3517.10(C) (6) (b) states the secretary of state shall prescribe the form for all statements required to be filed under this section. As prescribed by the Ohio Secretary of State, the Committee is required to use the *Statement of Political Party Restricted Fund Deposits* (Form 31-CC revised 3/05) to report all receipts from the Ohio Political Party Fund.

The Committee used a *Statement of Contributions Received (Form 31-A)* revised 3/05 to report receipts from the Ohio Political Party. The Committee started using the *Statement of Political Party Restricted Fund Deposits Form* (Form 31-CC revised 3/05) to report receipts from the Ohio Political Party for the second half reporting for 2007.

3. We attempted to compare bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2007. However, as noted in Step 2 above, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Form 31-CC) was not filed for the first half of 2007. Therefore, we compared bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in *Statement of Contributions Received* (Form 31-A), filed for the first half of 2007 instead. We compared bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for the second half of 2007. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We attempted to agree amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agree them to amounts shown on Deposit Forms 31-CC filed for 2007. However, as noted in Step 2 above, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was not filed for the first half of 2007. Therefore, we confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on *Statement of Contributions Received* (Form 31-A), filed for the first half of 2007 instead. 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 Forms 31-CC filed for the second half of 2007. We found no exceptions; however, the Committee did not receive the July or October second half 2007 distributions from the State Tax Commissioner. Previously, the Committee was notified by the Office of Budget and Management to complete IRS Form W-9 Request for Taxpayer Identification Number and Certification and the Vendor Information Form (OBM-3456). In order to receive the two second half 2007 payments, as well as all future payments, the Committee should complete and remit the aforementioned forms to the Office of Budget and Management. These forms can be obtained at the Office of Budget and Management website: <http://obm.ohio.gov/forms/>.
5. We scanned other recorded 2007 receipts for evidence that a corporation or labor organization may have exceeded the \$10,000 annual gift limit Ohio Rev. Code 3517.13(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, 2007 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, 2007. The balances agreed.
3. There were no reconciling items appearing on the reconciliation as of December 31, 2007.

#### **Cash Disbursements**

There were no cash disbursements in 2007.

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 2007, 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.

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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 "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

March 14, 2008





**Mary Taylor, CPA**  
Auditor of State

**REPUBLICAN PARTY**

**HOLMES 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  
APRIL 22, 2008**