



Mary Taylor, CPA
Auditor of State



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Ashland County Republican Executive Committee
PO Box 312
Ashland, Ohio 44805

We have performed the procedures enumerated below, to which the Ashland County 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, 2008. 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 2008. However, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was not filed for 2008. Therefore, we footed each *Statement of Contributions Received* (Form 31-A), filed for 2008 instead. 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) indicates 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* (Deposit Form 31-CC revised 3/05) to report all receipts from the Ohio Political Party Fund.

The Committee used the *Statement of Contributions Received* (Form 31-A) revised 3/05 to report receipts from the Ohio Political Party. The Committee should use the *Statement of Political Party Restricted Fund Deposits* Form (Deposit Form 31-CC revised 3/05) to report receipts from the Ohio Political Party.

3. We attempted to compare bank deposits reflected in 2008 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2008. 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 2008. Therefore, we compared bank deposits reflected in 2008 restricted fund bank statements to total deposits recorded in *Statement of Contributions Received* (Form 31-A), filed for 2008 instead. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We attempted to agree the amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), to the amounts shown on Deposit Forms 31-CC filed for 2008. 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 2008. Therefore, we agreed the amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), to amounts shown on *Statement of Contributions Received* (Form 31-A), filed for 2008 instead. The amounts agree to the amounts received from the State Tax Commissioner.
5. We scanned 2008 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

We compared the cash balance recorded on the Ohio Campaign Finance Report with the bank account balance used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.

There were no reconciling items as of December 31, 2008.

We found no exceptions as a result of this procedure.

Cash Disbursements

1. We attempted to foot each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2008. However, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.18 and 3517.1012 requires (Disbursement Form 31-M) was not filed for 2008. Therefore, we footed each *Statement of Expenditures* (Form 31-B), filed for 2008 instead. 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) indicates 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 Disbursements* (Disbursement Form 31-M revised 3/05) to report all disbursements from the Ohio Political Party Fund.

The Committee used the *Statement of Expenditures* (Form 31-B) revised 2/01 to report the disbursement from the Ohio Political Party. The Committee should use the *Statement of Political Party Restricted Fund Disbursements* Form (Disbursement Form 31-M revised 3/05) to report disbursements from the Ohio Political Party.

2. Per Ohio Rev. Code 3517.13(X)(1), we attempted to scan Disbursement Form 31-M filed for 2008. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2008. Therefore, we scanned the *Statement of Expenditures* (Form 31-B) filed for 2008 instead, and inquired of management whether they transferred any cash from the restricted fund to any other political party account into which contributions may be made or from which contributions or expenditures may be made. We found no evidence of prohibited transfers.
3. We attempted to compare the amount on the check reflected in 2008 restricted fund bank statements to the disbursement amount reported on Disbursement Form 31-M filed for 2008. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2008. Therefore, we compared the amount on the check reflected in 2008 restricted fund bank statements to the disbursement amount reported on the *Statement of Expenditures* (Form 31-B), filed for 2008 instead. We found no discrepancies.
4. We attempted to trace the payee and amount to the payee invoice and to the payee name on the canceled check for the disbursement on Disbursement Forms 31-M filed for 2008. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2008. Therefore, we traced the payee and amount to the payees' name on the canceled check for the disbursement on the *Statement of Expenditures* (Form 31-B), filed for 2008 instead. The payee and amount recorded on Disbursement Form 31-B agreed to the payee and amount on the canceled check.
5. We scanned the payee for the 2008 disbursement for evidence that it might represent a contribution or campaign-related disbursement, both of which Ohio Rev. Code 3517.13(X)(2)(b) prohibit. We found no evidence that the restricted fund disbursement represented contributions or campaign-related disbursements.
6. We attempted to scan the 2008 restricted fund disbursement recorded on Form 31-M for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517(X)(4) prohibits. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2008. Therefore, we scanned the 2008 restricted fund disbursement recorded on *Statement of Expenditures* (Form 31-B) filed for 2008 for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517(X)(4) prohibits. We found no evidence of any transfers.
7. We attempted to compare the purpose of the disbursement listed on 2008 Disbursement Form 31-M to the purposes Ohio Rev. Code Section 3517.18 permits. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2008. Therefore, we compared the purpose of the disbursement listed on the *Statement of Expenditures* (Form 31-B) filed in 2008 to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instances where the purpose described violated the restrictions of Ohio Rev. Code Section 3517.18.

We were not engaged to, and did not examine each *Statement of Contributions Received* and *Statement of Expenditures* filed for 2008, 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.

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

February 24, 2009



Mary Taylor, CPA
Auditor of State

REPUBLICAN PARTY

ASHLAND 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 24, 2009