



Mary Taylor, CPA
Auditor of State

REPUBLICAN PARTY
GALLIA COUNTY

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Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Party Executive Committee
3386 Roush Hollow Road
Bidwell, Ohio 45614

We have performed the procedures enumerated below, to which the Republican Party 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. The activity for the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 (Deposit Form 31-CC) was recorded on *Statement of Contributions Received* (Form 31-A) and *Statement of Other Income* (Form 31-A-2).
3. We footed the *Statement of Contributions Received* and *Statement of Other Income* (Deposit Forms 31-A and 31-A-2), filed for 2008. We noted no computational errors.
4. We compared bank deposits reflected in 2008 restricted fund bank statements to total deposits recorded in Deposit Forms 31-A and 31-A-2 filed for 2008. The bank deposit amounts agreed to the deposits recorded in the Form.
5. We scanned the Committee's 2008 bank statements and noted they reflected two quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The July 10, 2008 quarterly payment in the amount of \$104.69 was deposited into another account outside of the restricted fund bank account. The October 9, 2008 quarterly payment in the amount of \$0.78 was not deposited into the restricted fund bank account. The warrant for payment was voided due to age.
6. We scanned other recorded 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

1. We recomputed the mathematical accuracy of the December 31, 2008 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, 2008. The balances agreed.
3. There were no reconciling items appearing on the reconciliation as of December 31, 2008.

Cash Disbursements

1. The activity for the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was recorded on *Statement of Expenditures* (Disbursement Form 31-B).
2. We footed the *Statement of Expenditures* (Disbursement Form 31-B) filed for 2008. We noted no computational errors.
3. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-B filed for 2008 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.
4. We were unable to obtain the canceled check for the disbursement by check # 1000 in the amount of \$29.17. As a result, we were unable to trace the payee and amount to the payee's name on the canceled check. We were also unable to compare the signature on the 2008 check to known authorized signatories to determine if the signatory on the check was an approved signatory.
5. We compared the amounts on disbursements reflected in 2008 restricted fund bank statements to disbursement amounts reported on Disbursement Form 31-B filed for 2008. We found no discrepancies.
6. For each disbursement on Disbursement Form 31-B filed for 2008, we traced the payee and amount to payee invoices or other support. The payees and amounts recorded on Disbursement Forms 31-B agreed to the payees and amounts on the invoices or other support.
7. We scanned the payee for each 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 any restricted fund disbursements represented contributions or campaign-related disbursements.
8. We scanned each 2008 restricted fund disbursement recorded on Disbursement Form 31-B 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.
9. We compared the purpose of each disbursement listed on Disbursement Form 31-B to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instances where the purpose described on the invoice violated the restrictions of Ohio Rev. Code Section 3517.18.

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 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 Party 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

April 20, 2009



Mary Taylor, CPA
Auditor of State

REPUBLICAN PARTY

GALLIA 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
MAY 21, 2009