



Dave Yost • Auditor of State



REPUBLICAN PARTY  
GUERNSEY COUNTY

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

Secretary of State of Ohio  
Republican Party Executive Committee  
Guernsey County  
139 West 8<sup>th</sup> Street  
Cambridge, Ohio 43725

We have performed the procedures enumerated below, to which the Republican Party Executive Committee, Guernsey County, Ohio (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, 2011. 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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 footed the *Statement of Contributions Received* Ohio Rev. Code Section 3517.10 requires (Deposit Form 31-A), filed for the period July 1, 2011 through October 21, 2011. We noted no computational errors. A *Statement of Contributions Received* was not filed for the first half of 2011, despite having multiple receipts during this period. A *Statement of Contributions Received* was not filed for the period October 22, 2011 through December 31, 2011 as the Committee had no receipts during this time period.
3. A Deposit Form 31-A was not filed for the first half of 2011. Therefore, we compared bank deposits reflected in 2011 restricted fund bank statements to deposits recorded in the Ohio Campaign Finance Report Form 30-A for the first half of 2011. The bank deposit amounts for this period did not agree to the deposits recorded in Form 30-A. The deposits recorded in the Form 30-A were understated by \$3.80; however, the deposit was included in the beginning balance which resulted in the beginning balance not agreeing with the December 31, 2010 balance reported on the prior year Ohio Campaign Finance Report or the January 1, 2011 bank statement balance.

We compared bank deposits reflected in 2011 restricted fund bank statements to deposits recorded in Deposit Form 31-A filed for the period July 1, 2011 through October 21, 2011. The bank deposit amounts agreed to the deposits recorded in the Form.

There were no deposits made during the period October 22, 2011 through December 31, 2011, and a Deposit Form 31-A was not filed.

### **Cash Receipts (Continued)**

4. We scanned the Committee's 2011 bank statements and noted they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A).

A Deposit Form 31-A was not filed for the first half of 2011, and the Ohio Campaign Finance Report Form 30-A did not report one payment in the amount of \$3.80 as a contribution. Instead, the payment was included in the beginning balance on Form 30-A.

The Deposit Form 31-A for the period July 1, 2011 through October 21, 2011 reported the sum of the final two payments without exception.

### **Cash Reconciliation**

1. We recomputed the mathematical accuracy of the December 31, 2011 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, 2011. The balances agreed.

### **Cash Disbursements**

There were no disbursements made during the period January 1, 2011 through December 31, 2011.

### **Officials' Response:**

We did not receive a response from the Executive Committee to the exceptions reported above.

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 2011, 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.



**Dave Yost**  
Auditor of State

March 22, 2012



# Dave Yost • Auditor of State

**GUERNSEY REPUBLICAN PARTY**

**GUERNSEY 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 10, 2012**