



**REPUBLICAN POLITICAL PARTY
UNION COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2011



Dave Yost • Auditor of State

REPUBLICAN POLITICAL PARTY
UNION COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Union County
10451 Carmel Drive
Plain City, Ohio 43064

We have performed the procedures enumerated below, to which the Republican Executive Committee, Union 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 did not receive any such gifts.
2. The Committee did not file the required *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC) as required by Ohio Rev. Code Section 3517.1012(B). Rather, the Committee filed the *Ohio Campaign Report* (Deposit Form 30-A) with the Union County Board of Elections and *Statement of Contributions Received* (Form 31-A) for the first half of 2011 only. The *Ohio Campaign Finance Report* and the *Statement of Contributions Received* show only the Total Receipts as such there was no need to test the mathematical accuracy of the deposits.

Ohio Rev. Code Section 3517.17 requires a political party to deposit into its restricted fund, all public monies received from the Ohio Political Party Fund. Ohio Rev. Code Section 3517.1012(B) states, in part, that a county political party shall file deposit and disbursement statements, in the same manner as the party is required to file statements of contributions and expenditures under Section 3517.10 of the Revised Code, regarding all deposits made into, and all disbursements made from, the party's restricted 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* (Deposit Form 31-CC) to report all receipts from the Ohio Political Party Fund. This form should be used to file future annual reports.

3. We compared bank deposits reflected in 2011 restricted fund bank statements to total deposits recorded on the *Ohio Campaign Finance Report* (Form 30-A) and *Statement of Contributions Received* (Form 31-A) filed for 2011. We will not take exception to this. The bank deposit amounts agreed to the deposits recorded in the Forms.

Cash Receipts (Continued)

4. We scanned the Committee's 2011 bank statements and noted they did reflect four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The *Ohio Campaign Finance Report* (Form 30-A) and *Statement of Contributions Received Form* (31-A) reported the sum of these four payments without exception.
5. We scanned other recorded 2011 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, 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. Management maintains subsidiary records to identify the portion of the account related to restricted funds and unrestricted funds. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2011. The balances agreed.

Cash Disbursements

1. We requested copies of each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2011. The Committee did not file the required Form 31-M, rather they filed the *Statement of Expenditures Form* (Form 31-B). Again, the *Statement of Expenditures* (Form 31-B) shows total expenditures, rather than a detail listing.

Pursuant to Ohio Rev. Code Section 3517.18 and 3517.1012, the Committee is required to use Disbursement Form 31-M to report all expenditures from the Ohio Political Party Fund.

2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-B filed for 2011 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. Per review of the *Ohio Campaign Finance Report* and the 2011 bank statements, the only disbursements were the bank service charges. We compared the total amount of bank service charges on the *Statement of Expenditures* (Form 31-B) to the bank statements. The amounts agreed.

We were not engaged to, and did not examine each *Ohio Campaign Finance Report*, *Statement of Contributions Received*, and *Statement of Expenditures* 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 Executive Committee and is not intended to be and should not be used by anyone else.



Dave Yost
Auditor of State

March 5, 2011



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UNION COUNTY REPUBLICAN PARTY

UNION 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 3, 2012**