



# Balestra, Harr & Scherer, CPAs, Inc.

---

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

[www.bhscpas.com](http://www.bhscpas.com)

Republican Party  
Adams County  
Agreed-Upon Procedures  
For the Year Ended December 31, 2014

---

bhs

Circleville

Piketon

Worthington





# Dave Yost • Auditor of State

Executive Committee  
Adams County Republican Party  
323 North Market Street  
West Union, Ohio 45693

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Adams County Republican Party prepared by Balestra, Harr & Scherer, CPAs, Inc., for the period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Adams County Republican Party is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

Mayh 18, 2015

**This page intentionally left blank.**

Republican Party  
Adams County  
Table of Contents  
For the Year Ended December 31, 2014

---

Independent Accountants' Report on Applying Agreed-Upon Procedures..... 1

**This page intentionally left blank.**



# Balestra, Harr & Scherer, CPAs, Inc.

---

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

[www.bhscpas.com](http://www.bhscpas.com)

## Independent Accountants' Report on Applying Agreed-Upon Procedures

March 26, 2015

Secretary of State of Ohio  
Republican Executive Committee  
Adams County  
323 North Market Street  
West Union, Ohio 45693

We have performed the procedures enumerated below, with 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, 2014. The Committee is responsible for complying with these requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards 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 scanned the Committee's 2014 bank statements and noted they did not reflect any receipts, including the four quarterly payments from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). No Deposit Form 31-CC was filed. We recommend that the party contact the Office of Budget Management and request reissuance of the four quarterly payments.

### Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2014 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, 2014. The balances agreed.

### Cash Disbursements

The Committee did not make any disbursements during 2014.

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 2014, 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 other than these specified parties.

*Balestra, Harr & Scherer, CPAs*

Balestra, Harr, & Scherer CPAs, Inc.  
Piketon, Ohio  
March 26, 2015





# Dave Yost • Auditor of State

**ADAMS COUNTY REPUBLICAN PARTY**

**ADAMS 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 28, 2015**