



**REPUBLICAN POLITICAL PARTY
WYANDOT COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2006



Mary Taylor, CPA
Auditor of State

REPUBLICAN POLITICAL PARTY
WYANDOT COUNTY

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Wyandot County
420 West Church Street
Upper Sandusky, Ohio 43351

We have performed the procedures enumerated below, to which the Wyandot 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, 2006. 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. They informed us they received no such gifts.
2. The Committee did not file the required Form 31-CC, rather they filed the Statement of Contributions Received (Form 31-A). We footed the *Statement of Contributions Received* (Form 31-A), filed for 2006. 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) 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 revised 3/05) 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 2006 restricted fund bank statements to total deposits recorded in Form 31-A filed for 2006. We found two exceptions as a result of our procedures. Two receipts on the State Distribution Transaction Listing from the State Tax Commissioner dated 4/10/06 and 10/10/06 in the amounts of \$29.41 and \$2.31, respectively, were properly deposited but were not included on Form 31-A. No other exceptions were found as a result of these procedures.

Cash Receipts (Continued)

4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on Form 31-A filed for 2006. We found two exceptions as a result of our procedures. Two receipts on the State Distribution Transaction Listing from the State Tax Commissioner dated 4/10/06 and 10/10/06 in the amounts of \$29.41 and \$2.31, respectively, were not included on Form 31-A. No other exceptions were found as a result of these procedures.
5. We scanned other recorded 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, 2006 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, 2006. We found two exceptions as a result of our procedures. The \$29.41 and \$2.31 receipts from the State Tax Commissioner that were not included on Form 31-A were deposited into the Republican Party's bank account. Therefore, the \$29.41 and \$2.31 were included in the bank balance and excluded from the book balance, which caused the Republican Party to be unreconciled at the end of 2006. No other exceptions were found as a result of these procedures.
3. We reviewed the December 31, 2006 reconciliation for reconciling items. The \$29.41 and \$2.31 receipts from the State Tax Commissioner that were not included on Form 31-A were deposited into the Republican Party's bank account. Therefore, the \$29.41 and \$2.31 were included in the bank balance and excluded from the book balance, which caused the Republican Party to be unreconciled at the end of 2006. No other exceptions were found as a result of these procedures.

Cash Disbursements

The Wyandot County Republican Party reported no restricted fund disbursements for 2006 and consequently did not file 31-M for 2006. We scanned the restricted fund account bank statements for 2006, noting no charges against the account.

We were not engaged to, and did not examine each *Statement of Contributions Received* and *Statement of Political Party Restricted Fund Disbursements* filed for 2006, 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.



Mary Taylor, CPA
Auditor of State

July 26, 2007



Mary Taylor, CPA
Auditor of State

REPUBLICAN PARTY

WYANDOT 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
SEPTEMBER 25, 2007