



Mary Taylor, CPA
Auditor of State

ADAMS COUNTY REPUBLICAN PARTY
ADAMS COUNTY

TABLE OF CONTENTS

TITLE _____ **PAGE**

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

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Adams County
75 Campground Road
Manchester, Ohio 45144

We have performed the procedures enumerated below, to which the Republican Executive Committee, Adams 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, 2007. 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. We footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2007. The Committee received the first quarterly payment from the Tax Commissioner plus interest from their checking account in 2007. We noted however that no deposit forms were completed for 2007. The Deposit Forms should always be completed for all receipts received by the Committee.
3. We compared bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2007. The Committee received the first quarterly payment from the Tax Commissioner plus interest from their checking account in 2007. We noted however that no deposit forms were completed for 2007. The Deposit Forms should always be completed for all receipts received by the Committee.
4. We scanned the Committee's 2007 bank statements and noted they reflected only the first quarterly payment received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The second quarterly payment that the Committee was to receive was not deposited. Upon discussion with the Treasurer it was determined that this check was during a change of Treasurer's and it was too late to deposit because the "void after" date on the check had passed. In addition, the Committee did not receive the payments due in July and October 2007. OBM informed us that effective July 1, 2007, they could not pay any entity unless the entity submitted an IRS Form W-9.

The Committee should contact the Office of Budget and Management (OBM) and determine whether they must submit a W-9 or take other action to receive the July and October payments as well as having the second quarterly payment re-issued. It was noted also that Deposit Forms were not completed. The Deposit Forms should always be completed for all receipts received by the Committee.

5. We scanned other recorded 2007 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. No gifts were received in 2007 from any corporation or labor organization.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2007 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). The beginning balance reported on the Ohio Campaign Finance Report Form 30-A did not tie to the ending December 31, 2006 balance. In addition, interest posted was not correct and the first quarterly tax payment was not included as a receipt. However, the ending balance on the Ohio Campaign Finance Report tied to the bank statement.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2007. The ending balance on the Ohio Campaign Finance Report agreed to the ending bank balance. However, the beginning balance reported on the Ohio Campaign Finance Report did not tie to the ending December 31, 2006 balance. In addition, interest posted was not correct and the first quarterly tax payment was not included as a receipt. The financial activity reported on the Ohio Campaign Finance Report should be complete and tie to the reconciled bank statement balance.

Cash Disbursements

We noted that there were no expenditures made in 2007.

We were not engaged to, and did not examine the Ohio Campaign Finance Report Form 30-A filed for 2007, 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

May 29, 2008



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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
JUNE 12, 2008**