



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    |

**This page intentionally left blank.**



# Mary Taylor, CPA

## Auditor of State

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

Secretary of State of Ohio  
Republican Executive Committee  
75 Campground Rd.  
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, 2009. 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. The Committee did not file the *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC) as required by Ohio Rev. Code Section 3517.17 for 2009. The Committee received bank interest and a transfer was returned as requested in the prior agreed upon procedures by the Auditor of State Office; these transactions should have been reported on the *Statement of Political Party Restricted Fund Deposits*.
3. We scanned the Committee's 2009 bank statements and noted that they did not reflect any of the four quarterly payments from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The prior Agreed Upon Procedures report indicated that the party did not receive two payments in 2007 nor any payments in 2008. The Committee should contact the Office of Management and Budget (OMB) and determine what action is required to receive these payments
4. We scanned other recorded 2009 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

The Committee did not complete a bank reconciliation at December 31, 2009, or at any time during 2009, for the bank account used for receipts and disbursements restricted pursuant to Ohio Revised Code Section 3517.1012(A).

### **Cash Disbursements**

We noted no evidence that the committee made expenditures made in 2009.

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 2009, 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.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

March 19, 2010



**Mary Taylor, CPA**  
Auditor of State

**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  
APRIL 8, 2010**