



Dave Yost • Auditor of State

REPUBLICAN PARTY
PIKE COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Party Executive Committee
Pike County
105 W. Fourth Street
Waverly, Ohio 45690

We have performed the procedures enumerated below, to which the Republican Party Executive Committee, Pike 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, 2010. 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. We inquired of the Committee to obtain each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2010. There were no receipts; therefore, no statement was filed.
3. There were no 2010 bank statements to scan for quarterly payments from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). We found the Committee did not receive any distributions from the State of Ohio in 2010 because a Form W-9 was not filed with the Office of Budget and Management (OBM). We recommend that the Committee complete and file the form W-9.

Cash Reconciliation

We reviewed the December 2009 bank statement for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A) and noted it reflected a \$0 balance as of December 31, 2009. Also, we reviewed documentation the bank account was closed on January 1, 2010. Therefore, we found no cash reconciliations were prepared in 2010, since there were no receipts or disbursements.

Cash Disbursements

There were no disbursements made during the year ending December 31, 2010.

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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 2010, 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 Party Executive Committee and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 1, 2011



Dave Yost • Auditor of State

PIKE REPUBLICAN PARTY

PIKE 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
MARCH 24, 2011**