



Dave Yost • Auditor of State



REPUBLICAN POLITICAL PARTY  
UNION COUNTY

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

Secretary of State of Ohio  
Republican Executive Committee  
Union County  
10451 Carmel Drive  
Plain City, Ohio 43064

We have performed the procedures enumerated below, to which the Republican Executive Committee, Union 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. They informed us they did use this fund for all such gifts.
2. The Committee did not file the required *Statement of Political Party Restricted Fund Deposits (Deposit Form 31-CC)* as required by Ohio Rev. Code Section 3517.1012(B). Rather, the Committee filed the *Ohio Campaign Finance Report (Deposit Form 30-A)* with the Union County Board of Elections. The *Ohio Campaign Finance Report* shows only the Total Receipts as such there was no need to test the mathematical accuracy of the deposits.

Ohio Rev. Code Section 3517.17 requires a political party to deposit into its restricted fund, all public monies received from the Ohio Political Party Fund. Ohio Rev. Code Section 3517.1012(B) states, in part, that a county political party shall file deposit and disbursement statements, in the same manner as the party is required to file statements of contributions and expenditures under section 3517.10 of the Revised Code, regarding all deposits made into, and all disbursements made from, the party's restricted 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)* 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 2010 restricted fund bank statements to total deposits recorded in the Ohio Campaign Finance Report Form 30-A filed for 2010. The bank deposit amounts agreed to the deposits recorded in the Form.

### **Cash Receipts (Continued)**

4. We scanned the Committee's 2010 bank statements and noted they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The *Ohio Campaign Finance Report 30-A* reported the sum of these four payments without exception.
5. We scanned other recorded 2010 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, 2010 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, 2010. The balances agreed.

### **Cash Disbursements**

1. We requested copies of each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2010. The Committee did not file the required Form 31-M, rather they filed the *Ohio Campaign Finance Report* (Form 30-A). Again, the Ohio Campaign Finance Report Form 30-A shows total expenditures, rather than a detail listing.

Pursuant to Ohio Revised Code 3517.18 and 3517.1012, the Committee is required to use Disbursement Form 31-M to report all expenditures from the Ohio Political Party Fund.

2. Per Ohio Rev. Code 3517.13(X)(1), we scanned the restricted fund bank statements and inquired of management whether they transferred any cash from the restricted fund to any other political party account into which contributions may be made or from which contributions or expenditures may be made. We found no evidence of prohibited transfers.
3. Per review of the Ohio Campaign Finance report and the 2010 bank statements the only disbursements were the bank service charges. We compared the total amount of bank service charges on the Ohio Finance Campaign Form 30-A to the bank statements. The amounts agreed.

We were not engaged to, and did not examine the Ohio Campaign Report 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 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 initial "D".

**Dave Yost**  
Auditor of State

March 14, 2011

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# Dave Yost • Auditor of State

**UNION COUNTY REPUBLICAN PARTY**

**UNION 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 17, 2011**