



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Highland County
230 N High St
Hillsboro, Ohio 45133

We have performed the procedures enumerated below, to which the Republican Executive Committee, Highland 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, 2012. 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. Ohio Revised Code Section 3517.1012(B) requires the Committee to file the Statement of Political Party Restricted Fund Deposits (Deposit Form 31-CC) with the Ohio Secretary of State for 2011. Management informed us they did not file or complete Deposit Form 31-CC. Instead the Committee filed Deposit Form 31.A. We recommend the Committee file Deposit Form 31-CC in accordance with Ohio Revised Code Section 3517.1012(B).
3. We compared bank deposits reflected in 2012 bank statements to total deposits in Deposit Form 31.A filed for 2012. Deposit Form 31.A did not report two payments in the amount of \$3.81 and \$2.33 respectively.
4. We scanned the Committee's 2012 bank statements and noted they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A).
5. We scanned other recorded 2012 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 did not recomputed the mathematical accuracy of the December 31, 2012 reconciliation for the Committee's bank account, because no bank reconciliations were performed. We, however, scanned the Committee's bank statements for 2012 and noted no reconciling items at December 31, 2012. We recommend the Committee reconcile their bank account at year end.

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Cash Disbursements

1. Ohio Revised Code Section 3517.17 requires the Committee to file the *Statement of Political Party Restricted Fund Disbursements* (Disbursement Form 31-M), filed for 2012. The Committee did not file Form 31-M, instead they filed Statement of Expenditures Form 31-B. We noted no computational errors. We recommend the Committee file the Statement of Political Party Restricted Fund Disbursements (Disbursement Form 31.M) in accordance with Ohio Revised Code Section 3517.17.
2. Per Ohio Rev. Code 3517.3(X)(1), we scanned Disbursement Form 31-B filed for 2012 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. We compared the amount of the disbursement reflected in the 2012 restricted fund bank statements to the disbursement amount reported on Disbursement Form 31-B filed for 2012. We found no discrepancy.
4. We compared the purpose of the disbursement listed on the 2012 Disbursement Form 31-B to the purposes Ohio Rec. Code Section 3517.18 permits. We found no instances where the purpose violated the restrictions of Ohio Rec. Code Section 3517.18.

We were not engaged to, and did not examine each *Statement of Contributions Received* and *Statement of Expenditures* filed for 2012, 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.



Dave Yost
Auditor of State

March 19, 2013



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HIGHLAND REPUBLICAN PARTY

HIGHLAND 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 9, 2013