



Dave Yost • Auditor of State



REPUBLICAN PARTY  
GALLIA COUNTY

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# Dave Yost • Auditor of State

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

Secretary of State of Ohio  
Republican Party Executive Committee  
Gallia County  
P.O. Box 805  
Gallipolis, Ohio 45631

We have performed the procedures enumerated below, to which the Republican Party Executive Committee, Gallia 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. The activity for the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was recorded on the *Statement of Contributions Received* (Deposit Form 31-A) filed for 2012. We footed each *Statement of Contributions Received* (Deposit Form 31-A) filed for 2012. We noted no computational errors.
3. We compared bank deposits reflected in 2012 restricted fund bank statements to total deposits recorded in Deposit Form 31-A filed for 2012. The bank deposit amounts agreed to the deposits recorded in the Form except the restricted fund bank statements included a November 16, 2012 deposit in the amount of \$0.25 which was not recorded on the *Statement of Contributions Received* (Deposit Form 31-A) of the Ohio Campaign Finance Report.

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

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). The Deposit Form 31-A did not report a November 16, 2012 deposit in the amount of \$0.25.
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 recomputed the mathematical accuracy of the December 31, 2012 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 except for Check Number 1008 dated November 14, 2012 in the amount of \$153.00 which cleared the bank account on November 16, 2012 but was not included on the Ohio Campaign Finance Report dated November 20, 2012. Also, the Ohio Campaign Finance Report did not report a November 16, 2012 deposit in the amount of \$0.25.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2012. The balances agreed except for Check Number 1008 dated November 14, 2012 in the amount of \$153.00 which cleared the bank account on November 16, 2012 but was not included on the Ohio Campaign Finance Report dated November 20, 2012. Also, the Ohio Campaign Finance Report did not report a November 16, 2012 deposit in the amount of \$0.25.
3. There were no reconciling items appearing on the reconciliation as of December 31, 2012 except for Check Number 1008 dated November 14, 2012 in the amount of \$153.00 which cleared the bank account on November 16, 2012 but was not included on the Ohio Campaign Finance Report dated November 20, 2012. Also, the Ohio Campaign Finance Report did not report a November 16, 2012 deposit in the amount of \$0.25.

### **Cash Disbursements**

1. The activity for *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was recorded on the *Statement of Expenditures* (Disbursement Form 31-B) filed for 2012. We footed the *Statement of Expenditures* (Disbursement Form 31-B) filed for 2012. We noted no computational errors.
2. Per Ohio Rev. Code 3517.13(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. However, we noted a disbursement Check Number 1008 dated November 14, 2012 in the amount of \$153.00 which was to reimburse the General Account for expenditures made.
3. We compared the amounts on checks or other disbursements reflected in 2012 restricted fund bank statements to disbursement amounts reported on Disbursement Form 31-B filed for 2012. We found no discrepancies except for Check Number 1008 dated November 14, 2012 in the amount of \$153.00 which cleared the bank account on November 16, 2012 was not included on the Ohio Campaign Finance Report dated November 20, 2012.

**Cash Disbursements (Continued)**

4. For each disbursement on Disbursement Form 31-B filed for 2012, we traced the payee and amount to payee invoices and to the payee's name on canceled checks. The payees and amounts recorded on Disbursement Form 31-B agreed to the payees and amounts on the canceled checks. The amounts recorded on Disbursement Form 31-B agreed to the amounts on invoices however the payee name did not agree to payee's name on invoices as a result of disbursements representing reimbursements to individuals for amounts spent which were supported by invoices.
5. We scanned the payee for each 2012 disbursement for evidence that it might represent a contribution or campaign-related disbursement, both of which Ohio Rev. Code 3517.13(X)(2)(b) prohibit. We found no evidence that any restricted fund disbursements represented contributions or campaign-related disbursements.
6. Checks issued during 2012 were signed by the Executive Committee Treasurer. We were unable to compare the endorsements to the payee listed on the checks because the Committee did not receive a copy of the reverse side of the checks.
7. We scanned each 2012 restricted fund disbursement recorded on Disbursement Form 31-B for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517(X)(4) prohibits. We found no evidence of any transfers. However, we noted a disbursement Check Number 1008 dated November 14, 2012 in the amount of \$153.00 which was to reimburse the General Account for expenditures made.
8. We compared the purpose of each disbursement listed on Disbursement Form 31-B to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instances where the purpose described on the invoice violated the restrictions of Ohio Rev. Code Section 3517.18.

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



**Dave Yost**  
Auditor of State

March 18, 2013

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# Dave Yost • Auditor of State

**GALLIA REPUBLICAN PARTY**

**GALLIA 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 16, 2013**