



**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

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Republican Party  
Adams County  
Agreed-Upon Procedures  
For the Year Ended December 31, 2017

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One East Campus View Blvd. Suite 300 • Columbus, OH 43235 • (614) 430-0590 • FAX (614) 448-4519  
PO Box 875 • 129 Pinckney Street • Circleville, OH 43113 • (740) 474-5210 • FAX (740) 474-7319  
PO Box 687 • 528 S. West Street • Piketon, OH 45661 • (740) 289-4131 • FAX (740) 289-3639

[www.bhmcpagroup.com](http://www.bhmcpagroup.com)





# Dave Yost • Auditor of State

Executive Committee  
Adams County Republican Party  
323 North Market Street  
West Union, Ohio 45693

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Adams County Republican Party, prepared by BHM CPA Group, Inc., for the period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Adams County Republican Party is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

May 15, 2018

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**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Accountants' Report on Applying Agreed-Upon Procedures**

March 23, 2018

Secretary of State of Ohio  
Republican Executive Committee  
Adams County  
323 North Market Street  
West Union, Ohio 45693

We have performed the procedures enumerated below, which were agreed to by the Republican Executive Committee, the management of the Adams County Republican Executive Committee (the Committee), the Secretary of State, and the Auditor of State, on compliance requirements listed in Ohio Rev. Code Sections 3517.1012, 3517.13 (X)(1), 2(b), (3)(a), and (4), 3517.17 and 3517.18 for certain receipts, expenditures and restricted funds for the year ended December 31, 2017, included in the information provided to us by the management of the Committee. The Committee is responsible for the compliance of those requirements related to receipts, disbursements and restricted funds. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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 scanned the Committee's 2017 bank statements and noted they did not reflect any receipts, including the four quarterly payments from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). No Deposit Form 31-CC was filed. We recommend that the party contact the Office of Budget Management and request reissuance of the four quarterly payments.

### **Cash Reconciliation**

1. We recomputed the mathematical accuracy of the December 31, 2017 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, 2017. The balances agreed.

### **Cash Disbursements**

The Committee did not make any disbursements during 2017.

This agree-upon procedures engagement was conducted in accordance with the *American Institute of Certified Public Accountants attestation standards and applicable attestation standards included in the Comptroller General of the United States' Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance requirements listed in Ohio Rev. Code Sections 3517.1012, 3517.13 (X)(1), 2(b), (3)(a), and (4), 3517.17 and 3517.18 for certain receipts, expenditures and restricted funds for the year ended December 31, 2017. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in evaluation of the Committee's 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, 2017 is not suitable for any other purpose.



BHM CPA Group, Inc.  
Piketon, Ohio  
March 23, 2018





# Dave Yost • Auditor of State

**ADAMS COUNTY 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  
MAY 29, 2018**