



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

Republican Party
Adams County
Agreed-Upon Procedures
For the Year Ended December 31, 2018

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OHIO AUDITOR OF STATE KEITH FABER



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, 2018 through December 31, 2018. 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 cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 11, 2019

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Republican Party

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bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountants' Report on Applying Agreed-Upon Procedures

March 27, 2019

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, 2018, 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

The Committee did not have any cash receipts during 2018.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2018 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, 2018. The balances agreed.

Cash Disbursements

The Committee did not make any disbursements during 2018.

Secretary of State of Ohio
Republican Executive Committee
Adams County
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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, 2018. 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, 2018 is not suitable for any other purpose.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and somewhat stylized.

BHM CPA Group, Inc.
Piketon, Ohio
March 27, 2019

OHIO AUDITOR OF STATE
KEITH FABER



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
APRIL 23, 2019**