



Dave Yost • Auditor of State

REPUBLICAN PARTY
HOCKING COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Party Executive Committee
Hocking County
9531 Bauer Rd
Logan, Ohio 43138

We have performed the procedures enumerated below, to which the Republican Party Executive Committee, Hocking 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 will inquire 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 will foot each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2012. Form 31-CC was not filed with the semiannual report; however, there was only receipt to report. No computation errors noted on the Forms 31-CC filed in 2012.
3. We will compare bank deposits reflected in 2012 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2012. Bank deposits reflected on the bank statement agreed to the total deposits recorded in the Deposit Forms 31-CC filed in 2012.
4. We will scan the Committee's 2012 bank statements and note if they reflect four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). All four quarterly payments were received.
5. We will scan 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. No other receipts were noted.

Cash Reconciliation

1. We will recompute 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. A formal bank reconciliation was not performed since there were no reconciling items at year-end.
2. We will agree the bank balance on the reconciliation to the bank statement balance as of December 31, 2012. The balances agreed. A formal bank reconciliation was not performed since there were no reconciling items at year-end.
3. We will agree reconciling items appearing on the reconciliation to canceled checks, deposit slips or to other documentation. There were no reconciling items at December 31, 2012.

Cash Disbursements

There were no disbursements made during the period January 1, 2012 through December 31, 2012.

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, is not intended to be, and should not be used by anyone else.



Dave Yost
Auditor of State

February 19, 2013



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HOCKING REPUBLICAN PARTY

HOCKING 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 28, 2013**