



Dave Yost • Auditor of State



REPUBLICAN PARTY  
JACKSON COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

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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  
P.O. Box 265  
Jackson, Ohio 45640

We have performed the procedures enumerated below, to which the Republican Party Executive Committee, Jackson 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, 2011. 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. They informed us they used this fund for receipts from corporations and were not aware it should include amounts received from the State Tax Commissioner.
2. We footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2011. We also footed each *Statement of Other Income* (Deposit Form 31-A-2), filed for 2011. We noted no computational errors.
3. We compared bank deposits reflected in 2011 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC and 31-A-2 filed for 2011. The bank deposit amounts agreed to the deposits recorded in the Forms, except that corporate savings account dividend of \$0.12 was not recorded on Deposit Form 31-A-2 filed for 2011.
4. We scanned the Committee's 2011 restricted fund bank statements and noted they did not reflect payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Deposit Forms 31-CC and 31-A-2 did not report three payments in the amounts of \$0.20; \$188.56; and \$0.26, respectively, which were deposited into the Committee's regular account.

### Cash Receipts (Continued)

5. We scanned other recorded 2011 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.
6. Ohio Rev. Code Section 3517.1012 requires the Party to file Deposit Form 31-A electronically with the Secretary of State when the Committee receives gifts from corporations or labor organizations. We did not note where Deposit Forms 31-CC and 31-A-2 were submitted for 2011 on the Secretary of State's website.

### Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2011 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found a difference of \$0.08 between the 2011 Annual Year Ohio Campaign Finance Report amount brought forward from last report amount of \$1,355.07 and the January 1, 2011 bank balance of \$1,354.99 which was the amount reported as balance on hand on the 2010 Annual Year Ohio Campaign Finance Report. Also, we found a difference of \$0.04 between the 2011 Annual Year Ohio Campaign Finance Report balance on hand amount of \$1,733.70 and the December 31, 2011 bank balance of \$1,733.74.
2. We compared the bank balance on the reconciliation to the bank statement balance as of December 31, 2011. We found a difference of \$0.08 between the 2011 Annual Year Ohio Campaign Finance Report amount brought forward from last report amount of \$1,355.07 and the January 1, 2011 bank balance of \$1,354.99 which was the amount reported as balance on hand on the 2010 Annual Year Ohio Campaign Finance Report. Also, we found a difference of \$0.04 between the 2011 Annual Year Ohio Campaign Finance Report balance on hand amount of \$1,733.70 and the December 31, 2011 bank balance of \$1,733.74.
3. There were no reconciling items appearing on the reconciliation as of December 31, 2011. However, we found a difference of \$0.08 between the 2011 Annual Year Ohio Campaign Finance Report amount brought forward from last report amount of \$1,355.07 and the January 1, 2011 bank balance of \$1,354.99 which was the amount reported as balance on hand on the 2010 Annual Year Ohio Campaign Finance Report. Also, we found a difference of \$0.04 between the 2011 Annual Year Ohio Campaign Finance Report balance on hand amount of \$1,733.70 and the December 31, 2011 bank balance of \$1,733.74.

### Cash Disbursements

1. We footed the *Statement of Expenditures* (Disbursement Form 31-B), filed for 2011. We noted no computational errors. We did not note where *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was filed for 2011 restricted fund disbursements.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-B filed for 2011 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 \$775.16 was transferred from the restricted fund to the regular fund to reimburse the regular fund for a payment made for headquarters furnace repair.

### **Cash Disbursements (Continued)**

3. We compared the amounts on checks or other disbursements reflected in 2011 restricted fund bank statements to disbursement amounts reported on Disbursement Form 31-B filed for 2011. We found no discrepancies.
4. The disbursement on Disbursement Form 31-B filed for 2011 was a transfer to the Committee's regular account for reimbursement for furnace repairs. We were not provided with a canceled check relating to the expenditure being reimbursed. We were unable to trace the payee and amount to the payee's name on canceled checks. An invoice was provided for the expenditure being reimbursed. The amount on the invoice agreed to the amount reported on Disbursement Form 31-B.
5. We scanned the payee for the reimbursement to the regular account for 2011 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. The disbursement on Disbursement Form 31-B filed for 2011 was a transfer to the Committee's regular account for reimbursement for furnace repairs. We were not provided with a canceled check relating to the expenditure being reimbursed. We were unable to compare the signature and endorsement on the check.
7. We scanned each 2011 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 \$775.16 was transferred from the restricted fund to the regular fund to reimburse the regular fund for a payment made for headquarters furnace repair.
8. We compared the purpose of each disbursement listed on Disbursement Form 31-B to the purpose listed on the regular account Ohio Campaign Finance Report and to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instances where the purpose described on the Ohio Campaign Finance Report violated the restrictions of Ohio Rev. Code Section 3517.18.
9. Ohio Rev. Code 3517.1012 requires the Party to file expenditure statements electronically with the Secretary of State when the Committee receives gifts from corporations or labor organizations. We did not note where expenditure statements were submitted for 2011 on the Secretary of State's website.

### **Other**

On April 3, 2012 we were provided with an amended Ohio Campaign Finance Report dated April 3, 2012. The amended report was not subjected to the agreed-upon procedures.

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 2011, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

April 3, 2012





# Dave Yost • Auditor of State

**JACKSON REPUBLICAN PARTY**

**JACKSON 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 17, 2012**