



Mary Taylor, CPA
Auditor of State

**BROWN COUNTY REPUBLICAN PARTY
BROWN COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Brown County
105 Agency Lane
Mt. Orab, Ohio 45154

We have performed the procedures enumerated below, to which the Republican Executive Committee, Brown 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, 2007. 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. 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 received no such gifts.
2. We footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2007. We noted no computational errors.
3. We compared bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2007. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We scanned the Committee's 2007 bank statements and noted that they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The first 2 quarters were confirmed from the Distribution Transaction List however, the other payments could not be confirmed because they were made on single payment vouchers according to the Office of Budget and Management (OBM). The Deposit Forms 31-CC reported these four payments. OBM informed us that effective July 1, 2007, they could not pay any entity unless the entity submitted an IRS Form W-9. The Committee should contact the (OBM) and determine whether they must submit a W-9 or take other action to continue to receive quarterly payments.

5. We scanned other recorded 2007 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 gifts were received in 2007 from any corporation or labor organization.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2007 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, 2007. The balances agreed.
3. We agreed a reconciling item appearing on the reconciliation to a deposit slip and subsequent bank statement. We determined that the date and amount on those documents support that this item was a proper reconciling item and was recorded in the proper amount on the reconciliation as of December 31, 2007.

Cash Disbursements

We noted that there were no expenditures made in 2007.

We were not engaged to, and did not examine the *Statement of Political Party Restricted Fund Deposits* filed for 2007, 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 Executive Committee and is not intended to be and should not be used by anyone else.



Mary Taylor, CPA
Auditor of State

May 29, 2008



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REPUBLICAN PARTY

BROWN 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
JUNE 12, 2008**