



Dave Yost • Auditor of State

**GEAUGA COUNTY REPUBLICAN PARTY
CUYAHOGA COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Geauga Republican Executive Committee
Geauga County
11330 Kinsman Road
PO Box 765
Newbury, Ohio 44065-0765

We have performed the procedures enumerated below, to which the Geauga Republican Executive Committee (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, 2010. 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. Management 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 2010. We noted no computational errors.
3. We compared bank deposits reflected in 2010 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2010. We scanned the Committee's 2010 bank statements and noted they did not reflect the deposits for the four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Deposit Forms 31-CC did not report the four payments in the amounts of \$28.84, \$218.49, \$363.55 and \$18.95, respectively. These payments were voided by the Ohio Department of Taxation because they were not cashed within 90 days of issuance.
4. We scanned the Committee's 2010 bank statements and noted the four quarterly payments to be received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A) had not been deposited nor reported on Deposit Forms 31-CC.
5. We scanned other recorded 2010 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.

Cash Reconciliation

1. No reconciliation at December 31, 2010 was prepared for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We attempted to reconcile the account and identified outstanding checks at December 31, 2010, required to be shown as a reconciling items to reconcile the *Ohio Campaign Finance Report* balance to bank balance.
2. No reconciliation was prepared to agree the balance on hand shown on the *Ohio Campaign Finance Report* to the bank statement balance at December 31, 2010. We identified outstanding checks as of December 31, 2010 that would have been presented had the reconciliation procedures been applied.
3. We were able to determine the reconciling items which should have appeared on the year-end reconciliation and were able agree these to bank statement debits. We determined that the dates and amounts on the documents reviewed support that those items were proper reconciling items had the reconciliation procedures been performed by the Committee.

Cash Disbursements

1. We footed each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), filed for 2010. We noted no computational errors.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-M filed for 2010 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 no evidence of prohibited transfers.
3. We compared the amounts on checks or other disbursements reflected in 2010 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-M filed for 2010. We found no discrepancies.
4. For each disbursement on Disbursement Forms 31-M filed for 2010, we traced the payee and amount to payee invoices. The payees and amounts recorded on Disbursement Forms 31-M agreed to the payees and amounts on the invoices.
5. We scanned the payee for the thirty-one disbursements in 2010 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. We compared the signature on the thirty-one checks to the Committee's authorized signatory. The signatory on all checks issued was the approved signatory.
7. We scanned each 2010 restricted fund disbursement recorded on Form 31-M 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 no evidence of any transfers.
8. We compared the purpose of each disbursement, listed on 2010 Disbursement Forms 31-M to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instances where the purpose described on the invoice violated the restrictions of Ohio Rev. Code Section 3517.18.

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 2010, 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.

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

Dave Yost
Auditor of State

March 31, 2011

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GEAUGA COUNTY REPUBLICAN PARTY

GEAUGA 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 12, 2011**