



Dave Yost • Auditor of State

REPUBLICAN PARTY
SCIOTO COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Party Executive Committee
Scioto County
811 Court Street
Portsmouth, Ohio 45662

We have performed the procedures enumerated below, to which the Republican Party Executive Committee, Scioto 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, 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 Contributions Received (Deposit Form 31-A), filed for 2010. We noted no computational errors. We did not note where *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was filed for 2010 restricted fund receipts.
3. We compared bank deposits reflected in 2010 restricted fund bank statements to total deposits recorded in Deposit Form 31-A filed for 2010. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We scanned the Committee's 2010 bank statements and noted they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Deposit Form 31-A reported the sum of these four payments without exception.
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. We recomputed the mathematical accuracy of the December 31, 2010 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 \$0.03 between the bank balance and the balance reported on the Ohio Campaign Finance Report.
2. We compared the bank balance on the reconciliation to the bank statement balance as of December 31, 2010. We found a difference of \$0.03 between the bank balance and the balance reported on the Ohio Campaign Finance Report.
3. There were no reconciling items appearing on the reconciliation as of December 31, 2010. However, we found a difference of \$0.03 between the bank balance and the balance reported on the Ohio Campaign Finance Report.

Cash Disbursements

1. We footed the *Statement of Expenditures* (Disbursement Form 31-B), filed for 2010. 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 2010 restricted fund disbursements.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-B 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 Form 31-B filed for 2010. We found Disbursement Form 31-B expenditure in the amount of \$51.18 to Ohio Power AEP cleared the bank statement for \$51.15. This represents a difference of \$0.03.
4. For each disbursement on Disbursement Form 31-B filed for 2010, we traced the payee and amount to payee invoices. Except as noted, the payee and amount recorded on Disbursement Form 31-B agreed to the payee and amount on the invoice. Disbursement Form 31-B expenditure in the amount of \$51.18 to Ohio Power AEP cleared the bank and was supported by an invoice for \$51.15. This represents a difference of \$0.03. Canceled check copies were only provided for two of the disbursements on Disbursement Form 31-B which were Ohio Power AEP disbursement amount of \$135 and Frontier Communications disbursement amount of \$350. For these items, the payees and amounts recorded on Disbursement Form 31-B agreed to the payees and amounts on the canceled checks. For all other disbursements, we were unable to trace the payee and amount to canceled checks.
5. We scanned the payee for each 2010 disbursement 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.

Cash Disbursements (Continued)

6. The Republican Party Executive Committee received copies of the front side of canceled checks for two of the disbursements made in 2010. The checks were signed by the Republican Party Executive Committee Treasurer and Chairman. We were unable to compare the endorsement to the payee listed on the check because the Party did not received copies of the reverse side of the checks.
7. We scanned each 2010 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 no evidence of any transfers.
8. We compared the purpose of each disbursement listed on Disbursement Form 31-B 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 or the purpose indicated on Disbursement Form 31-B violated the restrictions of Ohio Rev. Code Section 3517.18.

Other

We noted refund amounts of \$104.99 for American Electric Power and \$221.40 for Columbia Gas of Ohio which were paid into the Scioto County Executive Committee's general account. During 2010, we noted Security Deposits were paid to Columbia Gas of Ohio from the Restricted Fund and a deposit was paid to Ohio Power AEP from the Restricted Fund. The refund amounts received included the deposits in the calculation of amounts refunded. These amounts should be reviewed by the Scioto County Executive Committee to determine whether amounts should be paid into the Restricted Fund.

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 Party Executive Committee and is not intended to be and should not be used by anyone else.



Dave Yost
Auditor of State

March 11, 2011

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SCIOTO REPUBLICAN PARTY

SCIOTO 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
MARCH 31, 2011**