



Dave Yost • Auditor of State

REPUBLICAN PARTY
JACKSON COUNTY

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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, 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 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 did use this fund for all 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 2012. We also footed each *Statement of Other Income* (Deposit Form 31-A-2), filed for 2012. We noted no computational errors.
3. We compared bank deposits reflected in 2012 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC and 31-A-2 filed for 2012. The bank deposit amounts agreed to the deposits recorded in the Forms.
4. We scanned the Committee's 2012 restricted fund bank statements and noted they did not reflect four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Deposit Forms 31-CC and 31-A-2 reported two payments in the amount of \$48.99 and \$1.55, respectively.
5. We scanned 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. 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, 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.
2. We compared the bank balance on the reconciliation to the bank statement balance as of December 31, 2012. The balances agreed.
3. There were no reconciling items appearing on the reconciliation as of December 31, 2012.

Cash Disbursements

1. The activity for the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was recorded on the *Statement of Expenditures* (Disbursement Form 31-B). We footed each *Statement of Expenditures* (Disbursement Form 31-B), filed for 2012. We note that the individual statements did not properly foot; however, the total of both agreed to total monetary expenditures on *Ohio Campaign Finance Report* (Form 30-A).
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-B filed for 2012 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 haphazardly selected three disbursements and compared the amounts on checks or other disbursements reflected in 2012 restricted fund bank statements to disbursement amounts reported on Disbursement Form 31-B filed for 2012. We found no discrepancies.
4. For the disbursements selected in step 3 above included on Disbursement Form 31-B filed for 2012, we traced the payee and amount to payee invoices. The payees and amounts recorded on Disbursement Form 31-B agreed to the payees and amounts on the invoices. We were not provided with canceled checks relating to the expenditures. We were unable to trace the payee and amount to the payee's name on canceled checks.
5. We scanned the payee for each 2012 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 three expenditures totaling \$704.22 which were indicated on Disbursement Form 31-B as being written out of wrong account. The purpose of these expenditures was indicated as election night food and tickets for picnic. Information provided by the Committee indicated these items were refunded on April 8, 2013.
6. We were not provided with copies of canceled checks for the disbursements selected in step 3 above. We were unable to compare the signature and endorsement on the canceled checks. For one of the disbursements selected in step 3 above, we were provided with a copy of the check issued and note that it was signed by the Treasurer, Sharon Armstrong.
7. We scanned each 2012 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. However, we found three expenditures totaling \$704.22 which were indicated on Disbursement Form 31-B as being written out of wrong account. The purpose of these expenditures was indicated as election night food and tickets for picnic. Information provided by the Committee indicated these items were refunded on April 8, 2013.

Cash Disbursements (Continued)

8. We compared the purpose of each disbursement we selected in step 3 above listed on 2012 Disbursement Forms 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 invoices violated the restrictions of Ohio Rev. Code Section 3517.18. However, we found three expenditures totaling \$704.22 which were indicated on Disbursement Form 31-B as being written out of wrong account. The purpose of these expenditures was indicated as election night food and tickets for picnic. Information provided by the Committee indicated these items were refunded on April 8, 2013.

Other

The agreed-upon procedures report for the year ended December 31, 2011 indicates State Tax Commissioner amounts of \$0.20; \$188.56; and \$0.26 which total \$189.02 were deposited into the Committee's regular account. On June 14, 2012 an amount of \$189.02 was deposited into the bank account used for restricted funds and *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC) reported the amount as "Jackson County Republican Party – Regular Fund (Transfer Ohio Tax)".

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



Dave Yost
Auditor of State

April 3, 2013

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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 18, 2013