



**TUSCARAWAS COUNTY REPUBLICAN PARTY
TUSCARAWAS COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2007



Mary Taylor, CPA
Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Tuscarawas County
P.O. Box 542
Dover, Ohio 44622

We have performed the procedures enumerated below, to which the 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, 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. Management informed us they received no such gifts.
2. We attempted to foot each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2007. However, *Statement of Political Party Restricted Fund Deposits* (Deposit Form 31-CC) was not filed for 2007. Therefore, we footed the *Receipt of Ohio Political Party Fund Monies* (Form 31-L) which was used for 2007. We noted no computational errors.

Ohio Rev. Code Section 3517.17 requires a political party to deposit into its restricted fund all public moneys received from the Ohio Political Party Fund. Ohio Rev. Code Section 3517.10(C) (6) (b) states the secretary of state shall prescribe the form for all statements required to be filed under this section. As prescribed by the Ohio Secretary of State, the Committee is required to use the *Statement of Political Party Restricted Fund Deposits* (Form 31-CC revised 3/05) to report all receipts from the Ohio Political Party Fund.

The Committee used a *Statement of Political Party Restricted Fund Deposits* (Form 31-L) to report receipts from the Ohio Political Party in 2007.

3. We attempted to compare bank deposits reflected in 2007 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC filed for 2007. However, as noted in Step 2 above, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Form 31-CC) was not filed for 2007. Therefore, we compared bank deposits reflected in

2007 restricted fund bank statements to total deposits recorded in *Receipt of Ohio Political Party Fund Monies* (Form 31-L) filed for 2007 instead. The bank deposit amounts agreed to the deposits recorded in the Form.

4. We attempted to agree amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agree them to amounts shown on Deposit Forms 31-CC filed for 2007. However, as noted in Step 2 above, the *Statement of Political Party Restricted Fund Deposits*, Ohio Rev. Code Section 3517.17 requires (Form 31-CC) was not filed for 2007. Therefore, we confirmed amounts received from the State Tax Commissioner pursuant to Ohio Revised Code 3517.17(A), and agreed them to amounts shown on the *Receipt of Ohio Political Party Fund Monies* (Form 31-L), filed for 2007 instead. We noted no exceptions.
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. 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, 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. However on June 4, 2007, \$80 was deposited into the Restricted Account that should have been deposited into the Public Funds Account. The \$80 has been subsequently adjusted and reflected in the Public Funds Accounts.
3. There were no reconciling items appearing on the reconciliation as of December 31, 2007.

Cash Disbursements

1. We attempted to foot each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) filed for 2007. However, *Statement of Political Party Restricted Fund Disbursements* (Deposit Form 31-M) was not filed for 2007. Therefore, we footed the *Statement of Expenditures* (Form 31-B) which was used for 2007. We noted no computational errors.

Ohio Rev. Code Section 3517.10(C) (6) (b) states the secretary of state shall prescribe the form for all statements required to be filed under this section. As prescribed by the Ohio Secretary of State, the Committee is required to use the *Statement of Political Party Restricted Fund Disbursements* (Form 31-M revised 3/05) to report all disbursements from the Ohio Political Party Fund.

The Committee used a *Statement of Expenditures* (Form 31-B) to report disbursements from the Ohio Political Party in 2007.

2. Per Ohio Rev. Code 3517.13(X)(1), we attempted to scan Disbursement Form 31-M filed for 2007 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. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* (Deposit Form 31-M) was not filed for 2007. Therefore, we scanned the *Statement of Expenditures* (Form 31-B) which was used for 2007. We found no evidence of prohibited transfers.

3. We attempted to compare the amounts on checks reflected in 2007 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-M filed for 2007. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* (Deposit Form 31-M) was not filed for 2007. Therefore, we compared the *Statement of Expenditures* (Form 31-B) which was used for 2007 to the amounts shown on checks in the 2007 restricted fund bank statements to disbursement amounts. We found no discrepancies.
4. For each disbursement on Disbursement Forms 31-M filed for 2007, we attempted to trace the payee and amount to payee invoices and to the payee's name on canceled checks. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* (Deposit Form 31-M) was not filed for 2007. Therefore, we traced payee and amount to payee invoices on the *Statement of Expenditures* (Form 31-B) which was used for 2007 to the payee's name on cancelled checks. The payees and amounts recorded on the *Statement of Expenditures* (Form 31-B) agreed to the payees and amounts on the cancelled checks and invoices.
5. We scanned the payee for each 2007 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.
6. We compared the signature on 2007 checks to the list dated 2005 of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
7. We attempted to scan each 2007 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. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* (Deposit Form 31-M) was not filed for 2007. Therefore, we scanned each 2007 disbursement on the *Statement of Expenditures* (Form 31-B) which was used for 2007 for evidence that 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 attempted to compare the purpose of the disbursement listed on 2007 Disbursement Forms 31-M to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. However, as noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* (Deposit Form 31-M) was not filed for 2007. Therefore, we compared each 2007 disbursement on the *Statement of Expenditures* (Form 31-B) which was used for 2007 to the purposes of Ohio Rev. Code Section 3717.18. 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 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.

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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 "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

April 14, 2008



Mary Taylor, CPA
Auditor of State

REPUBLICAN PARTY

TUSCARAWAS 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
MAY 22, 2008**