



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
406 Main Street
Bowerston, Ohio 44695-9698

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, 2008. 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 Ohio Campaign Finance Report. We noted no computational errors.
3. We compared bank deposits reflected in 2008 restricted fund savings account passbook to total deposits recorded on the Ohio Campaign Finance Report filed for 2008. The bank deposit amounts agreed to the deposits recorded on the Report.
4. We scanned the Committee's 2008 savings account passbook and noted they reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Ohio Campaign Finance Report reported the sum of these four payments without exception.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the December 31, 2008 reconciliation for the savings account passbook 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 savings account passbook balance as of December 31, 2008. The balances agreed.

Cash Disbursements

1. We footed each of the Ohio Campaign Finance Report for 2008. We noted no computational errors.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned the savings account passbook for 2008 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 2008 restricted fund bank statements to disbursement amounts reported on the Campaign Finance Report for 2008. We found no discrepancies.
4. For the one disbursement on the Ohio Campaign Finance Report filed for 2008, we traced the payee and amount to payee invoice and to the payee's name on the canceled check. The payee and amount recorded on the Ohio Campaign Finance Report agreed to the payee and amount on the canceled check and invoice.
5. We scanned the payee for the 2008 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 the restricted fund disbursement represented contributions or a campaign-related disbursement.
6. We compared the signature on the 2008 check to the authorized signatories the Committee provided to us. The signatory on the check was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
7. We scanned the 2008 restricted fund disbursement recorded on the Ohio Campaign Finance Report 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 the disbursement listed on the 2008 Campaign Finance Report to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instance 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 2008, 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

July 30, 2009



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Auditor of State

HARRISON REPUBLICAN PARTY

HARRISON 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
AUGUST 20, 2009**