



**ASHLAND COUNTY REPUBLICAN PARTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2009**



**Mary Taylor, CPA**  
Auditor of State





# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio and  
Ashland County Republican Executive Committee  
P.O. Box 312  
Ashland, Ohio 44805

We have performed the procedures enumerated below, to which the Ashland County 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, 2009. 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. The *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was not filed for 2009. Therefore, we footed the *Statement of Contributions Received* (Form 31-A), which was filed for 2009 instead. 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) indicates 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* (Deposit Form 31-CC revised March 2005) to report all receipts from the Ohio Political Party Fund.

The Committee used the *Statement of Contributions Received* (Form 31-A) revised March 2005 to report receipts from the Ohio Political Party. The Committee should use the *Statement of Political Party Restricted Fund Deposits* Form (Deposit Form 31-CC revised March 2005) to report receipts from the Ohio Political Party.

### **Cash Receipts (Continued)**

3. As noted in Step 2 above, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was not filed for 2009. Therefore, we compared bank deposits reflected in 2009 restricted fund bank statements to total deposits recorded in *Statement of Contributions Received* (Form 31-A), which was filed for 2009 instead. The bank deposit amounts agreed to the deposits recorded in the Form.
4. As noted in Step 2 above, the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) was not filed for 2009. Therefore, we agreed the amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), to amounts shown on *Statement of Contributions Received* (Form 31-A), which was filed for 2009 instead. The amounts agree to the amounts received from the State Tax Commissioner.
5. We scanned 2009 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**

We compared the cash balance recorded on the Ohio Campaign Finance Report with the bank account balance used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.

There were no reconciling items as of December 31, 2009.

We found no exceptions as a result of this procedure.

### **Cash Disbursements**

1. The *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2009. Therefore, we footed the *Statement of Expenditures* (Form 31-B), which was filed for 2009 instead. 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) indicates 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* (Disbursement Form 31-M revised March 2005) to report all disbursements from the Ohio Political Party Fund.

The Committee used the *Statement of Expenditures* (Form 31-B) revised February 2001 to report the disbursement from the Ohio Political Party. The Committee should use the *Statement of Political Party Restricted Fund Disbursements* Form (Disbursement Form 31-M revised March 2005) to report disbursements from the Ohio Political Party.

2. As noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2009. Therefore, per Ohio Rev. Code 3517.13(X)(1), we scanned the *Statement of Expenditures* (Form 31-B) which was filed for 2009 instead, 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.

**Cash Disbursements (Continued)**

3. As noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2009. Therefore, we compared the amount of the disbursement reflected in 2009 restricted fund bank statements to the disbursement amount reported on the *Statement of Expenditures* (Form 31-B), which was filed for 2009 instead. We found no discrepancies.
4. We scanned the payee for the 2009 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.
5. As noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2009. Therefore, we scanned the 2009 restricted fund disbursement recorded on the *Statement of Expenditures* (Form 31-B) which was filed for 2009 for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code Section 3517(X)(4) prohibits. We found no evidence of any transfers.
6. As noted in Step 1 above, the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M) was not filed for 2009. Therefore, we compared the purpose of the disbursement listed on the *Statement of Expenditures* (Form 31-B), which was filed in 2009 to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instances where the purpose described violated the restrictions of Ohio Rev. Code Section 3517.18.

We were not engaged to, and did not examine the *Statement of Contributions Received* and *Statement of Expenditures* filed for 2009, 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.



**Mary Taylor, CPA**  
Auditor of State

February 10, 2010





Mary Taylor, CPA  
Auditor of State

REPUBLICAN PARTY

ASHLAND 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 16, 2010