



Mary Taylor, CPA
Auditor of State

REPUBLICAN POLITICAL PARTY
FAIRFIELD COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Executive Committee
Fairfield County
163 East Fifth Avenue
Lancaster, Ohio 43130

We have performed the procedures enumerated below, to which the Fairfield 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 Committee did not file the required *Statement of Political Party Restricted Fund Deposits* (Form 31-CC), rather the Committee filed the *Statement of Contributions Received* (Form 31-A) with the Fairfield County Board of Elections. We footed the *Statement of Other Income* (Form 31-A-2) filed for 2009. We noted no computational errors.

Ohio Rev. Code Section 3517.17 requires a political party to deposit into its restricted fund, all public monies received from the Ohio Political Party Fund. Ohio Rev. Code Section 3517.1012(B) states, in part, that a county political party shall file deposit and disbursement statements, in the same manner as the party is required to file statements of contributions and expenditures under section 3517.10 of the Revised Code, regarding all deposits made into, and all disbursements made from, the party's restricted 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* (Deposit Form 31-CC) to report all receipts from the Ohio Political Party Fund. This form should be used to file future annual reports.

Cash Receipts (Continued)

3. We compared bank deposits reflected in 2009 restricted fund bank statements to total deposits recorded in Form 31-A filed for 2009. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Committee did not deposit the 2009 quarterly payments from the State Tax Commissioner. These quarterly payments have been voided on the State Detailed Transaction List. The Committee should request these payments reissued.
5. We scanned other recorded 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

1. We recomputed the mathematical accuracy of the December 31, 2009 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, 2009. The balances agreed.

Cash Disbursements

1. The Committee reported no restricted fund disbursements for 2009 and consequently did not file Form 31-M for 2009. We scanned the restricted fund account bank statements for 2009, noting no charges against the account.

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 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

May 14, 2010



Mary Taylor, CPA
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REPUBLICAN POLITICAL PARTY

FAIRFIELD 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
JUNE 1, 2010