



Mary Taylor, CPA
Auditor of State

REPUBLICAN PARTY
JACKSON COUNTY

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Republican Party Executive Committee
Jackson County
126 Maple Avenue
Jackson, Ohio 45640

We have performed the procedures enumerated below, to which the Republican Party 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, 2006. 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 two such gifts totaling \$350.
2. We footed the *Statement of Contributions* filed for 2006. Ohio Rev. Code Section 3517.17 required the Committee to prepare and file the *Statement of Political Party Restricted Fund Deposits*. We noted no computational errors. The statement was not filed electronically with the Ohio Secretary of State as required by Ohio Rev. Code Section 3517.1012.
3. We compared bank deposits reflected in 2006 restricted fund bank statements to total deposits recorded in the *Statement of Contributions* filed for 2006. There were no deposits made.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), and agreed them to amounts shown on the *Statement of Contributions* filed for 2006. The warrants, totaling \$169.68, were not deposited and became void.
5. We scanned other recorded receipts for evidence that a corporation or labor organization may have exceeded the \$10,000 annual gift limit Ohio Rev. Code 3517(X)(3)(a) imposes. We found no evidence that any corporation or labor organization exceeded this limit.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balance reconciled for the Committee as of December 31, 2006. The sums agreed.

Cash Reconciliation (Continued)

2. We re-computed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2006. The balances agreed.

Cash Disbursements

1. We footed each *Statement of Expenditures* filed for 2006. Ohio Rev. Code Section 3517.17 required the Committee to prepare and file the *Statement of Political Party Restricted Fund Disbursements*. We noted no computational errors. The statement was not filed electronically with the Ohio Secretary of State as required by Ohio Rev. Code Section 3517.1012.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned the *Statement of Expenditures* 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 bank charges reflected in 2006 restricted fund bank statements to disbursement amounts reported on the *Statement of Expenditures* filed for 2006.

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 2006, 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.



Mary Taylor, CPA
Auditor of State

May 29, 2007



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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
JUNE 14, 2007**