



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Ashtabula County Republican Executive Committee
3341 Ridgewood Drive
Ashtabula, Ohio 44004

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, 2012. 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 did not foot each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), as it was not filed for 2012. Therefore, we footed each *Ohio Campaign Finance Report* (Form 30-A), filed for 2012 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 Sections 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 3/05) to report all receipts from the Ohio Political Party Fund.

The Committee used an outdated *Ohio Campaign Finance Report* (Form 30-A) revised 3/05 to report receipts from the Ohio Political Party for July and August of 2012. The Committee did file Deposit Form 31-CC for April 2012. The Committee should use the latest *Statement of Political Party Restricted Fund Deposits* form (Deposit Form 31-CC revised 3/05) to report all receipts from the Ohio Political Party.

Cash Receipts – (Continued)

3. We did not compare bank deposits reflected in 2012 restricted fund bank statements to total deposits recorded in Deposit Form 31-CC as it was not filed for 2012. Therefore, we compared each *Ohio Campaign Finance Report* (Form 30-A), filed for 2012 instead. The bank deposit amounts agreed to the deposits recorded in the Form 30-A.
4. We scanned the Committee's 2012 bank statements 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* (Form 30-A) reported the sum of these four payments without exception.
5. We scanned other recorded 2012 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, 2012 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, 2012. The balances agreed.
3. We agreed reconciling items appearing on the reconciliation to canceled checks, deposit slips. We determined that the dates and amounts on those documents support that those items were proper reconciling items and were recorded in the proper amount on the reconciliation as of December 31, 2012.

Cash Disbursements

1. We did not foot each *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires as it was not filed for 2012. Therefore, we footed each *Statement of Expenditures* (Form 31-B), filed for 2012 instead. We noted no computational errors.

Ohio Rev. Code Sections 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* (Deposit Form 31-M revised 3/05) to report all expenditures from the Ohio Political Party Fund.

The Committee used an outdated *Statement of Expenditures* (Form 31-B) revised 3/05 to report disbursements from the Ohio Political Party. The Committee should use the latest *Statement of Political Party Restricted Fund Disbursements* form (Deposit Form 31-M revised 3/05) to report expenditures from the Ohio Political Party.

2. Per Ohio Rev. Code 3517.13(X)(1), we did not scan Disbursement Forms 31-M as it was not filed for 2012 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. Therefore, we scanned *Statement of Expenditures* (Form 31-B) filed for 2012 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. We did not compare the amounts on checks or other disbursements reflected in 2012 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-M as it was not filed for 2012. Therefore, we compared the amounts on checks or other disbursements reflected in 2012 restricted fund bank statements to disbursement amounts reported on *Statement of Expenditures* (Form 31-B) filed for 2012 instead. We found no discrepancies.
4. For each disbursement on Disbursement Forms 31-M filed for 2012, we did not trace the payee and amount to payee invoices and to the payee's name on canceled checks as it was not filed for 2012. Therefore, we traced the payee and amount to payee invoices and to the payee's name on canceled checks to the *Statement of Expenditures* (Form 31-B) filed for 2012 instead. The payees and amounts recorded on Disbursement Forms agreed to the payees and amounts on the canceled checks and invoices.
5. We scanned the payee for each 2012 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 2012 checks to the list dated 01/21/08 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 did not scan each 2012 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 3517.13(X)(4) prohibits as it was not filed for 2012. Therefore, we scanned each 2012 restricted fund disbursement recorded on *Statement of Expenditures* Form 31-B filed for 2012 instead, for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517.13(X)(4) prohibits. We found no evidence of any transfers.
8. We did not compare the purpose of each disbursement listed on 2012 Disbursement Forms 31-M to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits as it was not filed for 2012. Therefore, we compared the purpose of each disbursement listed on 2012 *Statement of Expenditures* Forms 31-B filed instead, to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. 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 *Ohio Campaign Finance Report* and *Statement of Expenditures* filed for 2012, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

February 28, 2013



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ASHTABULA REPUBLICAN PARTY

ASHTABULA 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 28, 2013