



Office of Campaign Finance

PERIODIC AUDIT REPORT ON
THE
YVETTE ALEXANDER CONSTITUENT FUND

MARCH 2016

REPORTS ANALYSIS AND AUDIT DIVISION
OFFICE OF CAMPAIGN FINANCE
WASHINGTON, DC 20009

I. BACKGROUND

A. OVERVIEW

The Yvette Alexander Constituent Fund registered with the Office of Campaign Finance (OCF) on January 3, 2007 in accordance with D.C. Official Code Section 1-1163.38. The Constituent Service Program filed its October 1, 2015 Report of Receipts and Expenditures on October 1, 2015. An Amended October 1, 2015 Report was filed on February 16, 2016.

The periodic field audit of the Constituent Service Program's statements, and records covered the period July 2, 2015 through October 1, 2015. During the period of the pre-audit (desk review), the reports filed by the Constituent Service Program reflected total aggregate receipts of \$50.00 and expenditures of \$2,186.68, with an ending cash balance of \$517.26. Total receipts and expenditures per audit were \$50.00 and \$3,527.68, respectively with an ending cash balance of \$778.58.

B. SCOPE

The audit procedures performed included a verification and/or examination of:

1. The mathematical accuracy of the Reports of Receipts and Expenditures filed with the Director, Office of Campaign Finance, during the period audited;
2. Total reported receipts and expenditures and individual transactions with source documents;
3. The conformity with the contribution limitation as mandated by D.C. Official Code Section 1-1163.38;
4. The Constituent Service Program's debts and obligations;
5. The proper categorization of the Constituent Service Program's receipts and expenditures; and,
6. The review procedures as deemed necessary under the circumstances.

II. AUDITOR'S STATEMENT

The underlying issues as outlined in the Statement of Findings, issued on December 30, 2015, related to:

1. Two (2) expenditures in the amount of \$1,541.00 that were not reported;
2. One (1) expenditure in the amount of \$200.00 that was reported in the prior period of July 1, 2015; and,
3. One (1) expenditure in the amount of \$500.00 made in the form of cash.

In the Statement of Findings issued on December 30, 2015, the Audit staff recommended that the Constituent Service Program file an **Amended October 1, 2015** Report of Receipts and Expenditures inclusive of the aforementioned expenditures in the amount of \$1,541.00 that were previously not reported, and delete the expenditure in the amount of \$200.00 that was reported in the prior period. Lastly, the Audit staff recommended that the Constituent Service Program provide an explanation and documentation for the cash expenditure made in the amount of \$500.00.

On February 16, 2016, the Constituent Service Program filed an Amended October 1, 2015 Report correcting the aforementioned discrepancies as recommended by the Audit staff. Further the Constituent Service Program provided an adequate explanation and documentation for the cash expenditure made in the amount of \$500.00.

Therefore, it is the opinion of the Audit staff, based upon the audit of the Amended October 1, 2015 Report of Receipts and Expenditures, the financial records presented, and all responses received by the Constituent Service Program, that the accounting of the receipts and expenditures is in compliance with the provisions of D.C. Official Code Section 1-1163.09.

RECOMMENDATION

We, therefore, recommend that this report be issued as the "Periodic Audit Report". We have determined that the Amended October 1, 2015 Report filed by the **Yvette Alexander Constituent Fund**, with the Director, Office of Campaign Finance, is in compliance with D.C. Official Code Section 1-1163.09.

March 16, 2016
Date

Renee Coleman-Rollins
Renee Coleman-Rollins
Audit Manager

PERIODIC AUDIT APPROVED FOR RELEASE:

March 16, 2016
Date

Cecily E. Collier-Montgomery
Cecily E. Collier-Montgomery
Director