



Office of Campaign Finance

PERIODIC AUDIT REPORT
ON
LOCAL 25 GENERAL POLITICAL ACCOUNT
POLITICAL ACTION COMMITTEE

APRIL 2016

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

I. BACKGROUND

A. OVERVIEW

The Local 25 General Political Account Political Action Committee registered with the Office of Campaign Finance (OCF) on February 20, 2013, in accordance with D.C. Official Code Section 1-1163.07. The Committee filed its January 31, 2016 Report of Receipts and Expenditures on February 1, 2016. An Amended January 31, 2016 Report of Receipts and Expenditures was filed on April 1, 2016.

The periodic field audit of the Committee's report, statements, and records covered the period December 11, 2015 through January 31, 2016. During the period of the pre-audit (desk review), the report filed by the Committee reflected total aggregate receipts of \$0.00 and expenditures of \$10,026.00, with an ending cash balance of \$6,477.51. Total receipts and expenditures per **audit** were \$0.00 and \$10,023.00, respectively with an ending cash balance of \$6,480.51.

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. The 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 1-1163.33(f);
4. The debts and obligations, if any, of the Political Action Committee;
5. The proper categorization of the receipts and expenditures of the Political Action Committee; 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 March 17, 2016, pertained to:

- 1) An expenditure in the amount of \$3.00 that was not negotiated through the bank account of the Committee; and,
- 2) An expenditure in the amount of \$2,830.00 that was not properly disclosed.

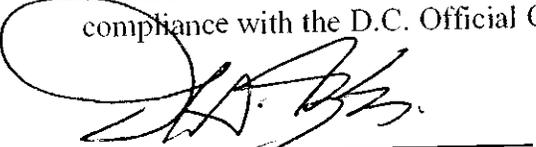
In the Statement of Findings, issued on March 17, 2016, the Audit staff recommended that the Committee file an Amended January 31, 2016 Report of Receipts and Expenditures correcting the aforementioned discrepancies.

On April 1, 2016, the Committee filed an Amended January 31, 2016 Report of Receipts and Expenditures correcting the aforementioned discrepancies as recommended by the Audit staff in the Statement of Findings.

Therefore, it is the opinion of the Audit staff, based upon the audit of the Amended January 31, 2016 Report of the Receipts and Expenditures filed, the financial records presented, and all responses provided by the Committee, that the accounting of the receipts and expenditures is in compliance with the provisions of D.C. Official Code Section 1-1163.09.

RECOMMENATION

We, therefore, recommend that this Report be issued as a "Periodic Audit Report". We have determined that the Amended Report filed by the Local 25 General Political Account Political Action Committee, with the Director, Office of Campaign Finance, is in substantial compliance with the D.C. Official Code Section 1-1163.09.



Dwayne A. Gilliam, Sr.
Supervisory Auditor

April 5, 2016
Date

CONCURRENCE

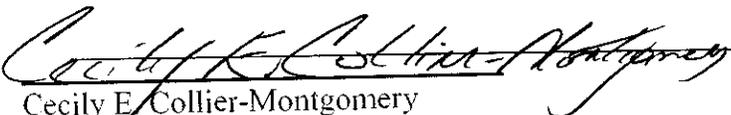
In view of the forgoing, I HEREBY CONCUR with the Recommendation.



Renee Coleman-Rollins
Audit Manager

April 5, 2016
Date

AUDIT APPROVED FOR RELEASE:



Cecily E. Collier-Montgomery
Director
Office of Campaign Finance

April 5, 2016
Date