



Office of Campaign Finance

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PERIODIC AUDIT REPORT  
ON  
LORIE MASTERS FOR ATTORNEY GENERAL  
PRINCIPAL CAMPAIGN COMMITTEE

MAY 2015

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

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I. **BACKGROUND**

A. **OVERVIEW**

The **Lorie Masters for Attorney General** Principal Campaign Committee registered with the Office of Campaign Finance (OCF) on July 21, 2014 in accordance with D.C. Official Code Section 1-1163.07(1). The Committee filed the October 10, 2014 Report of Receipts and Expenditures on October 10, 2014. Amended Reports were filed on December 10, 2014, and May 26, 2015.

The periodic field audit of the Committee's reports, statements, and records covered the period August 11, 2014 through October 10, 2014. During the period of the pre-audit (desk review), the reports filed by the Committee reflected total aggregate receipts of \$249,723.63 and expenditures of \$136,599.96, with an ending cash balance of \$157,597.19. Total receipts and expenditures per audit were \$249,723.63 and \$136,585.32, respectively with an ending cash balance of \$157,611.83.

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 1-1163.33(a)(2);
4. The Committee debts and obligations;
5. The proper categorization of the Committee'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 March 17, 2015, pertained to:

1. Two (2) check contributions and one (1) credit card contribution totaling \$1,450.00 and \$48.05, respectfully;
2. One (1) receipt in the amount of \$100.00 that was not negotiated through the Committee's bank account. The Committee stated that this receipt was reported in duplicate;
3. Twenty nine (29) Expenditures totaling \$12,198.75 that were not reported on the Committee's Report of Receipts and Expenditures;
4. Two (2) bank fees totaling \$30.00 that were not reported on the Committee's Report of Receipts and Expenditures;
5. Credit card fees that were overstated by \$585.35 on the Committee's Report of Receipts and Expenditures; and,
6. Five (5) Expenditures totaling \$2,803.04 that were not negotiated through the Committee's bank account. The Committee agreed with the Audit staff on this finding, and stated that the expenditures were not made.

On May 26, 2015, the Committee filed an Amended October 10, 2014 Reports and Expenditures correcting the aforementioned discrepancies as recommended by the Audit staff.

Therefore, it is the opinion of the Audit staff, based upon the audit of the Amended Report of Receipts and Expenditures filed, and the financial records presented, that the Amended Report of October 10, 2014, accurately represents the financial history of the Lorie Masters for Attorney General Principal Campaign Committee for the reporting period. The accounting of the receipts and expenditures are in compliance with the disclosure provisions of the D.C. Official Code Section 1-1163.09.

## III. RECOMMENDATION

We, therefore, recommend that this report be issued as "The Periodic Audit Report". We have determined that the Amended Report filed by the Lorie Masters for Attorney General Principal Campaign Committee, with the Director, Office of Campaign Finance, is in compliance with D.C. Official Code Section 1-1163.09.

May 29, 2015  
Date

Renee Coleman Rollins  
Renee Coleman  
Audit Manager

**PERIODIC AUDIT APPROVED FOR RELEASE:**

Cecily E. Collier-Montgomery  
Cecily E. Collier-Montgomery  
Director  
Office of Campaign Finance

May 29, 2015  
Date