



## Office of Campaign Finance

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PERIODIC AUDIT REPORT ON  
THE MURIEL BOWSER  
CONSTITUENT SERVICE FUND  
(April 1, 2014 Filing)

JUNE 2014

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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 Constituent Service Program registered with the Office of Campaign Finance (OCF) on May 1, 2007, in accordance with D.C. Official Code § 1-1163.38. In the Statement of Organization, the Elected Official designated the name of the Constituent Service Program, the **Councilmember Muriel Bowser Constituent Service Fund**. The Constituent Service Program filed its April 1, 2014 Report of Receipts and Expenditures on April 4, 2014. An Amended April 1, 2014 Report was filed on May 13, 2014.

The periodic field audit of the Constituent Service Program covered the period January 2, 2014 through April 1, 2014. During the period of the pre-audit (desk review), the report filed by the Constituent Service Program reflected total aggregate receipts of \$0.00 and expenditures of \$3,292.07, and an ending cash balance of \$18,138.82. Total receipts and expenditures per **audit** were \$0.00 and \$3,434.79, respectively with an ending cash balance of \$19,852.61.

The Constituent Service Program reported a beginning cash on hand balance of \$21,430.89. However, the Constituent Service Program's bank statement reflected a beginning cash on hand balance of \$23,287.40 (a difference of \$1,856.51). Therefore, the Audit staff was required to make an adjustment to the beginning cash balance to reflect the accurate beginning balance as indicated on the Constituent Service Program's bank statement. On May 13, 2014, the Constituent Service Program amended its April 1, 2014 Report of Receipts and Expenditures to reflect the correct beginning balance as indicated on the Constituent Service Program's bank statement.

### B. Scope

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

1. The mathematical accuracy of the Report 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 1-1163.38(a);
4. The debts and obligations, if any, of the Constituent Service Program;
5. The proper categorization of the receipts and expenditures of the Constituent Service Program; and,

6. The review procedures as deemed necessary under the circumstances.

## II. AUDITOR'S STATEMENT

The underlying issues outlined in the Statement of Findings issued on May 7, 2014, pertained to an expenditure in the amount of \$142.72 that was noted on the bank statement of the Constituent Service Program. The expenditure was not reported on the Constituent Service Program's Report of Receipts and Expenditures, and source documents were not provided to substantiate the expenditure.

In the Statement of Findings, the Audit staff recommended that the Constituent Service Program file an Amended April 1, 2014 Report of Receipts and Expenditures inclusive of the aforementioned expenditure that was previously unreported, and provide the proper documentation to substantiate the expenditure.

On May 13, 2014, the Constituent Service Program filed the Amended April 1, 2014 Report inclusive of the expenditure in the amount of \$142.72 as recommended by the Audit staff. Further, the Constituent Service Program provided the proper documentation to substantiate the aforementioned expenditure in the amount \$142.72.

Therefore, it is the opinion of the Audit staff, based upon the audit of the Amended Report of Receipts and Expenditures filed, the financial records presented, and all responses provided by the Constituent Service Program, that the accounting of the receipts and expenditures is in compliance with D.C. Official Code Sections 1-1163.09 and 1-1163.38.

## 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 Councilmember Muriel Bowser Constituent Service Fund, with the Director, Office of Campaign Finance, is in compliance with D.C. Official Code Sections 1-1163.09 and 1-1163.38.

June 6, 2014  
Date

Renee Coleman-Rollins  
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Audit Manager

PERIODIC AUDIT APPROVED FOR RELEASE:

*Cecily E. Collier-Montgomery*

Cecily E. Collier-Montgomery  
Director  
Office of Campaign Finance

*JUNE 6, 2014*

Date