



Office of Campaign Finance

PERIODIC AUDIT REPORT ON
THE VINCENT B. ORANGE, SR.
CONSTITUENT SERVICES FUND

JUNE 2014

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

1 BACKGROUND

A. OVERVIEW

The Constituent Service Program registered with the Office of Campaign Finance (OCF) on May 10, 2011 in accordance with D.C. Official Code Section 1-1163.38. In the Statement of Organization, the Elected Official designated the name of the Constituent Service Program, the Vincent B. Orange, Sr. Constituent Services Fund. The Constituent Service Program filed its April 1, 2014 Report of Receipts and Expenditures on April 4, 2014. An Amended April 1, Report was filed on June 6, 2014.

The periodic field audit of the Constituent Service Program's statements and records covered the period January 2, 2014 through April 1, 2014. During the period of the pre-audit (desk review), the April 1, 2014 Report filed by the Constituent Service Program reflected total aggregate receipts of \$0.00 and expenditures of \$124.94 with an ending cash balance of \$4,505.98. Total receipts and expenditures per **audit** were \$0.00 and \$24.00 respectively, with an ending cash balance of \$4,186.54.

The Constituent Service Program reported a beginning cash on balance of \$4,630.92. However, the Constituent Service Program's bank statements indicate a beginning cash balance for the period of \$4,210.54 (a difference of \$420.38). The Audit staff had to make an adjustment in the beginning cash balance to reflect the accurate beginning balance as indicated by the Constituent Service Program's bank statements.

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 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 issue as stated in the Statement of Findings issued on May 5, 2014, pertained to three (3) bank fees totaling \$24.00 that were not reported.

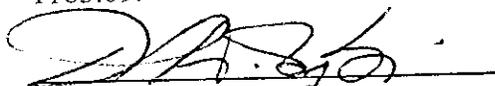
In the Statement of Findings issued on May 5, 2014, the Audit staff recommended that the Constituent Service Program file an **Amended April 1, 2014** Report of Receipts and Expenditures correcting the aforementioned discrepancy.

On June 6, 2014, the Constituent Service Program filed an Amended April 1, 2014 Report correcting the aforementioned discrepancy as recommended by the Audit staff.

Therefore, it is the opinion of the Audit staff, based upon the audit of the Amended April 1, 2014, Reports of the 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 the provisions of D.C. Official Code Sections 1-1163.38 and 1-1163.09.

RECOMMENDATION

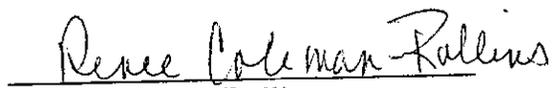
We, therefore, recommend that this Report be issued as a "Periodic Audit Report". We have determined that the Amended April 1, 2014 Report, filed by the **Vincent B. Oranga, Sr. Constituent Services Fund**, with the Director, Office of Campaign Finance, is in substantial compliance with the D.C. Official Code Sections 1-1163.38 and 1-1163.09.


Dwayne A. Gilliam, Sr.
Supervisory Auditor

6/19/14
Date

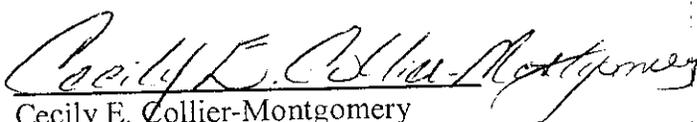
CONCURRENCE

In view of the forgoing, I hereby concur with the recommendation.


Renee Coleman-Rollins
Audit Manager

6/19/14
Date

AUDIT APPROVED FOR RELEASE:


Cecily E. Collier-Montgomery
Director
Office of Campaign Finance

JUNE 19, 2014
Date