



Office of Campaign Finance

PERIODIC AUDIT REPORT ON THE WARD EIGHT CONSTITUENT SERVICES FUND

JUNE 2014

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

I. BACKGROUND

A. Overview

The Constituent Service Program registered with the Office of Campaign Finance (OCF) on January 3, 2005 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 Ward 8 Constituent Services Fund. The Constituent Service Program filed its April 1, 2014 Report of Receipts and Expenditures on March 31, 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 report filed by the Constituent Service Program reflected total aggregate receipts of \$0.00 and expenditures of \$223.37 with an ending cash balance of \$117.03. Total receipts and expenditures per **audit** were \$0.00 and \$223.37, respectively with an ending cash balance of \$117.03.

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 OCF Director, 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 issue as stated in the Statement of Findings, issued on May 5, 2014, pertained to an expenditure, in the amount of \$78.37, for which proper documentation was not provided.

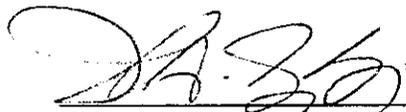
In the Statement of Findings, issued on May 5, 2014, the Audit staff recommended that the Constituent Service Program provide the proper documentation to substantiate the aforementioned expenditure.

On May 19, 2014 and June 13, 2014 the Constituent Service Program provided the proper documentation to substantiate the aforementioned expenditure.

Therefore, it is the opinion of the Audit staff, based upon the audit of the Report 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 April 1, 2014 Report filed by the **Ward Eight 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

6/20/14

Date

CONCURRENCE

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

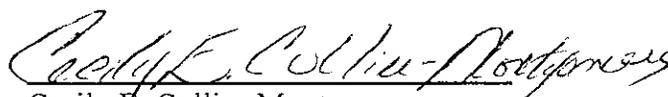


Renee Coleman-Rollins
Audit Manager

6/20/14

Date

AUDIT APPROVED FOR RELEASE:



Cecily E. Collier-Montgomery
Director
Office of Campaign Finance

6/20/14

Date