



Office of Campaign Finance

AUDIT REPORT
ON
RUTH 4 SCHOOLS
PRINCIPAL CAMPAIGN COMMITTEE

JUNE 2015

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

I. Background

The Ruth 4 Schools Principal Campaign Committee registered with the Office of Campaign Finance (OCF) on August 11, 2014, in accordance with D.C. Official Code Section 1-1163.07(1). The Committee filed the 8 Day Pre-General Election Report on October 27, 2014. Amended 8 Day Pre-General Election Reports were filed on October 30, 2014, November 16, 2014, and February 25, 2015. The December 10, 2014 Report was filed on December 9, 2014. Amended December 10, 2014 Reports were filed on December 20, 2014 and February 25, 2015.

The periodic random audit of the Committee's reports, statements, and records covered the period October 11, 2014 through December 10, 2014. During the period of the pre-audit (desk review), the report filed by the Committee reflected total aggregate receipts of \$13,824.75 and expenditures of \$14,610.70 with an ending cash balance of \$2,471.60. Total receipts and expenditures per **audit** were \$13,824.75 and \$15,382.98, respectively, with an ending cash balance of \$1,791.89.

The Statement of Findings was issued on June 1, 2015.

II. Findings and Recommendations

A. Expenditures Not Reported

D.C. Official Code Sections 1-1163.09(c)(8) and (9) provide that, "Each report under this section shall disclose: The full name and mailing address (including the occupation and principal place of business, if any) of each person to whom expenditures have been made by a committee or on behalf of a committee or candidate within the calendar year in an aggregate amount or value of \$10 or more, the amount, date, and purpose of each such expenditure and the name and address of, and office sought by, each candidate on whose behalf such expenditure was made. The total sum of expenditures made by such committee or candidate during the calendar year."

Our audit revealed that the Committee failed to report an expenditure in the amount of \$772.28. The Audit staff was able to verify the expenditure that was not reported through the review of the Committee's bank statements.

In the Statement of Findings issued on June 1, 2015, the Audit staff recommended that the Committee file an **Amended December 10, 2014 Report** inclusive of the aforementioned expenditure, in the amount of \$772.28, that was previously not reported.

On June 22, 2015, the Committee filed an Amended December 10, 2014 Report of Receipts and Expenditures inclusive of the aforementioned expenditure that was previously not reported as recommended by the Audit staff in the Statement of Findings.

B. Recordkeeping Errors

3 DCMR Section 3400.2 provides that, "Each person who is required to file records under Section 3400.1 shall obtain and preserve, from the date of registration, detailed records of all contributions and expenditures disclosed in reports and statements filed with the Director,

including the following: (a) Check stubs; (b) Bank statements; (c) Canceled checks; (d) Contributor cards and copies of donor checks; (e) Credit card contributions, including merchant statements; (f) Deposit slips; (g) Invoices; (h) Receipts; (i) Contracts; (j) Subcontracts; (k) Payroll Records; (l) Lease agreements; (m) Petty cash journals, if applicable; (n) Ledgers; (o) Vouchers; and (p) Loan documents including the source of the funds.”

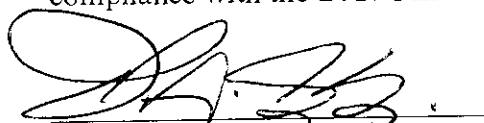
Our audit revealed that the Committee reported two (2) receipts totaling \$1,550.00 for which the proper documentation was not provided.

In the Statement of Findings issued on June 1, 2015, the Audit staff recommended that the Committee provide the proper documentation to substantiate the aforementioned two (2) receipts totaling \$1,550.00.

On June 14, 2015, the Committee provided the proper documentation to substantiate the aforementioned two (2) receipts as recommended by the Audit staff in the Statement of Findings.

RECOMMENDATION

We, therefore, recommend that this Report be issued as the “Audit Report.” We have determined that the Amended December 10, 2014 Report filed by the Ruth 4 Schools Principal Campaign Committee, with the Director, Office of Campaign Finance, is in substantial compliance with the D.C. Official Code Section 1-1163.09.

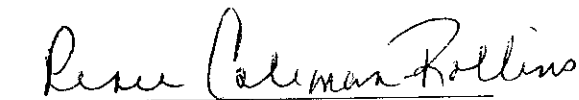


Dwayne A. Gilliam, Sr.
Supervisory Auditor

June 24, 2015
Date

CONCURRENCE

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



Renee Coleman-Rollins
Audit Manager

June 24, 2015
Date

AUDIT APPROVED FOR RELEASE:



Cecily E. Collier-Montgomery
Director
Office of Campaign Finance

June 24, 2015
Date