



Office of Campaign Finance

**PERIODIC AUDIT REPORT ON
ORANGE FOR MAYOR
PRINCIPAL CAMPAIGN COMMITTEE**

AUGUST 2014

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

I. BACKGROUND

A. OVERVIEW

The Orange for Mayor Principal Campaign Committee ("Committee") registered with the Office of Campaign Finance (OCF) on **November 27, 2013**, in accordance with D.C. Official Code Section 1-1163.12. The Committee filed its March 10, 2014 Report of Receipts and Expenditures on March 10, 2014. The Committee also filed an Amended March 10, 2014 Report on July 17, 2014.

The periodic field audit of the Committee's reports, statements, and records covered the period **February 1, 2014 through March 10, 2014**. The March 10, 2014 Report filed by the Committee reflected total aggregate receipts of \$10,000.00 and expenditures of \$79,787.46 with an ending cash balance of \$18,103.48. Receipts and expenditures per **audit** were \$9,883.30 and \$79,917.77, respectively, with an ending cash balance of \$10,582.77.

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. 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 1-1163.33(a)(1);
4. The Committee debts and obligations;
5. The proper categorization of the Committee's receipts and expenditures;
6. The review procedures as deemed necessary under the circumstances.

II. AUDITOR'S STATEMENT

The underlying issues as stated in the Statement of Findings issued on June 11, 2014, pertained to:

1. Four (4) bank credits totaling \$1,033.38 that were not reported;
2. One (1) credit card contribution totaling \$216.00 that was not negotiated through the bank account of the Committee;

3. Two (2) contributions totaling \$934.00 that were not negotiated through the bank account of the Committee;
4. One (1) expenditure totaling \$130.00 that was not reported;
5. One bank fee totaling \$0.31 that was not reported; and,
6. Four (4) electronic deposits totaling \$1,033.38 in which proper documentation was not provided.

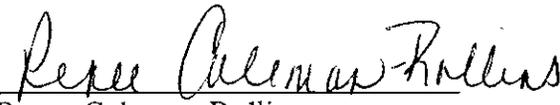
In the Statement of Findings issued on June 11, 2014, the Audit staff recommended that the Committee file an Amended March 10, 2014 Report correcting the aforementioned discrepancies. The Audit staff also recommended that the Committee provide the proper documentation to substantiate the aforementioned four (4) electronic deposits and the three (3) contributions.

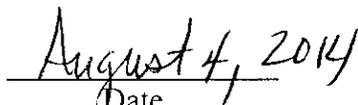
On July 15, 2014, the Committee filed an Amended March 10, 2014 Report as recommended by the Audit staff in the Statement of Findings. The Committee also provided the proper documentation to substantiate the aforementioned four (4) expenditures and the three (3) contributions.

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

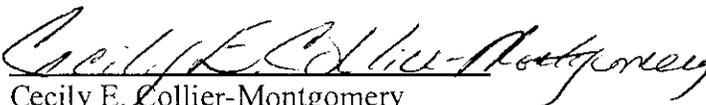
RECOMMENDATION

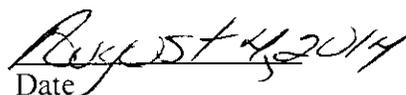
We, therefore, recommend that this Report be issued as a "Periodic Audit Report". We have determined that the Amended Report filed by the Orange for Mayor Principal Campaign Committee, with the Director, Office of Campaign Finance, is in substantial compliance with the D.C. Official Code Section 1-1163.09.


Renee Coleman-Rollins
Audit Manager


Date

AUDIT APPROVED FOR RELEASE:


Cecily E. Collier-Montgomery
Director
Office of Campaign Finance


Date