



Office of Campaign Finance

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**PERIODIC AUDIT REPORT ON  
THE TOMMY WELLS FOR MAYOR  
PRINCIPAL CAMPAIGN COMMITTEE**

**OCTOBER 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 **Tommy Wells for Mayor** Principal Campaign Committee registered with the Office of Campaign Finance (OCF) on May 30, 2013, in accordance with D.C. Official Code Section 1-1163.07(1). The Committee filed the December 10, 2013 Report of Receipts and Expenditures on December 10, 2013. An Amended December 10, 2013 Report of Receipts and Expenditures was filed on October 23, 2014. The Audit was initiated by correspondence addressed to the Committee dated January 31, 2014, and the requested records were submitted to the Office of Campaign Finance (OCF) on March 11, 2014 due to scheduling discrepancies.

The periodic field audit of the Committee's reports, statements, and records covered the period October 11, 2013 through December 9, 2013. During the period of the pre-audit (desk review), the report filed by the Committee reflected total aggregate receipts of \$100,583.33 and expenditures of \$107,604.65 with an ending cash balance of \$132,570.64. Total receipts and expenditures **per audit** were \$100,608.33 and \$107,604.65, respectively with an ending cash balance of \$132,595.64.

The Committee reported a beginning cash on hand balance of \$139,591.96. However, Committee bank statements reflected a beginning balance for the period of \$130,469.73 (a difference of \$9,122.23). The Audit staff submits that the difference in the beginning cash balances is a result of contributions and expenditures that were reported on the prior filing, **October 10, 2013 Report**, yet were not posted to the Committee bank account until December 2013.

The Statement of Findings was issued on July 9, 2014.

### 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 1-1163.33(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 July 9, 2014, pertained to:

1. One (1) receipt in the amount of \$25.00 that was not reported; and,
2. Seven (7) expenditures totaling \$777.76 in which proper documentation was not provided.

In the Statement of Findings issued on July 9, 2014, the Audit staff recommended that the Committee file an Amended December 10, 2013 Report of Receipts and Expenditures, and provide evidence and documentation to correct, support, and/or substantiate the aforementioned discrepancies.

On July 17, 2014, the Committee's treasurer provided partial evidence and documentation as recommended by the Audit staff in the Statement of Findings.

On July 24, 2014, the Committee requested an extension to file the Amended December 10, 2013 Report of Receipts and Expenditures, and to provide the remaining evidence and documentation as recommended by the Audit staff in the Statement of Findings.

On July 24, 2014, the Committee was granted, by the Director, a fifteen (15) day extension until August 8, 2014.

On August 8, 2014, the Committee provided additional evidence and documentation as recommended by the Audit staff in the Statement of Findings.

On October 9, 2014, the Committee provided the remaining evidence and/or documentation as recommended by the Audit staff in the Statement of Findings.

On October 23, 2014, the Committee filed the Amended December 10, 2013 Report of Receipt and Expenditures correcting the aforementioned mathematical discrepancy as recommended by the Audit staff in the Statement of Findings.

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**

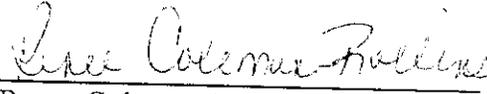
We, therefore, recommend that this Report be issued as the "Audit Report". We have determined that the Amended Report of Receipts and Expenditures filed by the **Tommy Wells for Mayor** Principal Campaign Committee, with the Director, Office of Campaign Finance, is in substantial compliance with the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

  
Dwayne A. Gilliam, Sr.  
Supervisory Auditor

10/31/14  
Date

**CONCURRENCE**

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

  
Renee Coleman-Rollins  
Audit Manager

10/31/14  
Date

**PERIODIC AUDIT APPROVED FOR RELEASE:**

  
Cecily E. Collier-Montgomery  
Director  
Office of Campaign Finance

10/31/14  
Date