



Office of Campaign Finance

**PERIODIC AUDIT REPORT ON
THE BAKER & HOSTETLER D.C.
POLITICAL ACTION COMMITTEE**

OCTOBER 2014

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

I. Background

A. Overview

The Baker & Hostetler D.C. Political Action Committee registered with the Office of Campaign Finance (OCF) on March 25, 1988 in accordance with D.C. Official Code Section 1-1163.07. The Committee filed its Amended March 10, 2014, June 10, 2014 and August 10, 2014 Reports of Receipts and Expenditures on March 25, 2014, June 6, 2014, and on August 7, 2014, respectfully.

The periodic field audit of the Committee's statements and records covered the period February 01, 2014 through July 31, 2014. During the period of the pre-audit (desk review), the report filed by the Committee reflected total aggregate receipts of \$0.00 and expenditures of \$2,000.00 with an ending cash balance of \$2,431.45. Total receipts and expenditures per **audit** were \$0.00 and \$2,000.00, respectively with an ending cash balance of \$2,431.45.

B. Scope

The audit procedures performed included a verification and/or examination of:

1. The mathematical accuracy of the Report 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(d)(1);
4. The debts and obligations, if any, of the Committee;
5. The proper categorization of the receipts and expenditures of the Committee; and,
6. The review procedures as deemed necessary under the circumstances.

II. AUDITOR'S STATEMENT

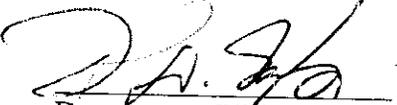
There were no findings noted during the period of the audit fieldwork.

Therefore, it is the opinion of the Audit staff, based upon the audit of the Reports of Receipts and Expenditures filed, and the financial records presented, that the Reports, accurately represent the financial history of the Committee for the reporting period. The accounting of the receipts and expenditures is in compliance with the disclosure provisions of D.C. Official Code Section 1-1163.09.

III. RECOMMENDATION

We, therefore, recommend that this Report be issued as the "Audit Report". We have determined that the Reports of Receipts and Expenditures filed by the **Baker & Hostetler D.C. Political Action Committee**, with the Director, Office of Campaign Finance, are in substantial compliance with D.C. Official Code Section 1-1163.09.

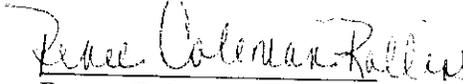
10/31/14
Date


Dwayne A. Gilliam, Sr.
Supervisory Auditor

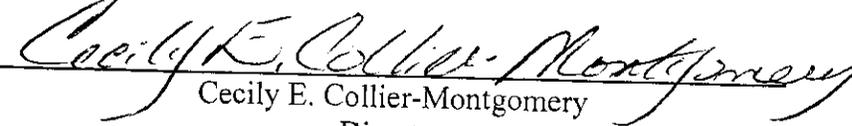
CONCURRENCE

In viewing of the forgoing, I HEREBY CONCUR with the Recommendation

10/31/14
Date


Renee Coleman-Rollins
Audit Manager

PERIODIC AUDIT APPROVED FOR RELEASE:


Cecily E. Collier-Montgomery
Director
Office of Campaign Finance

10/31/14
Date