



Office of Campaign Finance

**PERIODIC AUDIT REPORT
ON THE
FRESHPAC
POLITICAL ACTION COMMITTEE**

NOVEMBER 2015

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

I. BACKGROUND

A. OVERVIEW

The FreshPAC Political Action Committee registered with the Office of Campaign Finance (OCF) on April 17, 2015, in accordance with D.C. Official Code Section 1-1163.07(1). The Committee filed the July 31, 2015 Report of Receipts and Expenditures on July 30, 2015. Amended July 31, 2015 Reports of Receipts and Expenditures were filed on October 21, 2015 and November 4, 2015.

The periodic random audit of the Committee's reports, statements, and records covered the period February 1, 2015 through July 31, 2015. During the period of the pre-audit (desk review), the report filed by the Committee reflected total aggregate receipts of \$140,500.00 and expenditures of \$34,012.00 with an ending cash balance of \$106,488.00. Total receipts and expenditures per **audit** were \$140,500.00 and \$34,199.95, respectively with an ending cash balance of \$106,300.05.

The Statement of Findings was issued on October 16, 2015.

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 OCF Director, during the period audited;
2. The total reported receipts and expenditures and individual transactions with source documents;
3. Conformity with the contribution limitation as mandated by D.C. Official Code Section 1-1163.33(f);
4. Committee debts and obligations, if any, of the Political Action Committee;
5. Proper categorization of the Political Action Committee's receipts and expenditures; and,
6. The review procedures as deemed necessary under the circumstances.

II. AUDITOR'S STATEMENT

The underlying issues as outlined in the Statement of Findings issued on October 16, 2015, pertained to:

1. One (1) expenditure in the amount of \$187.95 that was not reported on the Committee's Report of Receipts and Expenditures;
2. Four (4) contributions totaling \$23,500.00 in which the proper documentation was not provided to substantiate each contribution;
3. One (1) expenditure in the amount of \$33,000.00 in which the proper documentation was not provided to substantiate the expenditure; and,
4. Seventeen (17) contributions totaling \$65,000.00 that were not disclosed on the Committee's Report of Receipts and Expenditures.

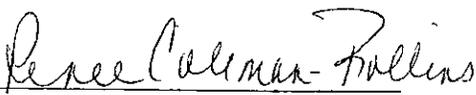
In the Statement of Findings, issued on October 16, 2015, the Audit staff recommended that the Committee file an Amended July 31, 2015 Report of Receipts and Expenditures correcting the aforementioned discrepancies.

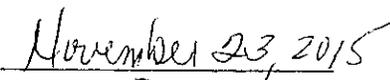
On October 21, 2015 and November 4, 2015, the Committee filed Amended July 31, 2015 Reports correcting the aforementioned discrepancies as recommended by the Audit staff in the Statement of Findings. Further, the Committee provided the proper documentation to support the aforementioned four (4) contributions totaling \$23,500.00 and one (1) expenditure in the amount of \$33,000.00.

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

III. RECOMMENDATION

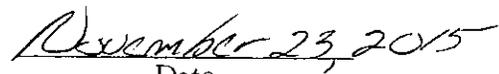
We, therefore, recommend that this Report be issued as the "Audit Report." We have determined that the Amended July 31, 2015 Report of Receipts and Expenditures filed by the **FreshPAC Political Action Committee**, with the Director, Office of Campaign Finance, is in substantial compliance with D.C. Official Code Section 1-1163.09.


Renee Coleman-Rollins
Audit Manager


Date

AUDIT APPROVED FOR RELEASE:


Cecily E. Collier-Montgomery
Director


Date