



Office of Campaign Finance

PERIODIC AUDIT REPORT
ON
THE HIGHER GROUND
POLITICAL ACTION COMMITTEE

MARCH 2016

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

I. BACKGROUND

A. Overview

The Higher Ground Political Action Committee registered with the Office of Campaign Finance (OCF) on December 14, 2015, in accordance with D.C. Official Code Section 1-1163.07. The Committee filed its January 31, 2016 Report of Receipts and Expenditures on January 27, 2016. A Termination Report was filed on January 29, 2016.

The periodic random audit of the Committee's reports, statements, and records covered the period December 11, 2015 through January 29, 2016. During the period of the pre-audit (desk review), the reports filed by the Committee reflected total aggregate receipts of \$7,920.28 and expenditures of \$7,920.28, with an ending cash balance of \$0.00. Total receipts and expenditures per **audit** were \$7,920.28 and \$7,920.28, respectively with an ending cash balance of \$0.00.

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(f);
4. The debts and obligations, if any, of the Political Action Committee;
5. The proper categorization of the receipts and expenditures of the Political Action 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 **Higher Ground Political Action Committee** with the Director, Office of Campaign Finance, is in substantial compliance with D.C. Official Code Section 1-1163.09.

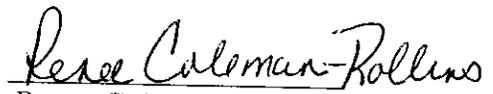
3/14/16
Date


Dwayne A. Gilliam, Sr.
Supervisory Auditor

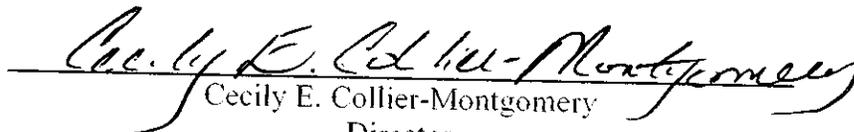
CONCURRENCE

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

March 14, 2016
Date


Renee Coleman-Rollins
Audit Manager

AUDIT APPROVED FOR RELEASE


Cecily E. Collier-Montgomery
Director
Office of Campaign Finance

March 14, 2016
Date