

Increased Activity (Corrected)¹

Summary

A comparison of AERF's bank activity with its originally filed reports revealed that disbursements were understated by \$769,804 for calendar years 2017 and 2018. In response to the Interim Audit Report recommendation and the Draft Final Audit Report, AERF reiterated its earlier response to the exit conference and stated that it continues to follow and refine the processes and procedures implemented in response to the audit. These improvements included, among others, improved communication and document sharing with its accounting firm and adding a function to its filing software to detect discrepancies between the software reports and the bank statements.

The Commission approved a finding that AERF understated its disbursements by \$769,804 on the original reports filed over the two-year period ending December 31, 2018.

Legal Standard

A. Reporting Requirements. All political committees other than authorized committees of a candidate shall file either:

- Quarterly reports in a calendar year in which a regularly scheduled general election is held, which shall be filed no later than the 15th day after the last day of each calendar quarter: except that the report for the quarter ending on December 31 of such calendar year shall be filed no later than January 31 of the following calendar year;
- A pre-election report, which shall be filed no later than the 12th day before (or posted by any of the following: registered mail, certified mail, priority mail having a delivery confirmation, or express mail having a delivery confirmation, or delivered to an overnight delivery service with an on-line tracking system, if posted or delivered no later than the 15th day before) any election in which the committee makes a contribution to or expenditure on behalf of a candidate in such election, and which shall be complete as of the 20th day before the election;
- A post-general election report, which shall be filed no later than the 30th day after the general election and which shall be complete as of the 20th day after such general election; and
- In any other calendar year, a report covering the period beginning January 1 and ending June 30, which shall be filed no later than July 31 and a report covering the period beginning July 1 and ending December 31, which shall be filed no later than January 31 of the following calendar year. 52 U.S.C. § 30104(a)(4)(A); or
- Monthly reports. 52 U.S.C. § 30104(a)(4)(B).

B. Contents of Reports. Each report must disclose:

- The amount of cash on hand at the beginning and end of the reporting period;

¹ This finding was presented to AERF as "Increased Financial Activity" during the exit conference; however, the Commission has since voted to change the title of such findings to "Increased Activity (Corrected)."

- The total amount of receipts for the reporting period and for the calendar year;
- The total amount of disbursements for the reporting period and for the calendar year; and
- Certain transactions that require itemization on Schedule A (Itemized Receipts) or Schedule B (Itemized Disbursements). 52 U.S.C. §30104 (b)(1),(2),(3),(4) and (5).

Facts and Analysis

A. Facts

During audit fieldwork, in addition to examining AERF's most recent reports filed prior to the audit notification, the Audit staff also compared AERF's originally filed reports with its bank records. The purpose of this additional reconciliation was to identify the degree to which AERF had misstated its original filings.

The Audit staff calculated that AERF understated its disbursements by \$769,804 on the original reports filed for the two-year period ending December 31, 2018. This understatement was primarily due to AERF's failure to disclose disbursements totaling \$628,383 on its originally filed 2018 April Quarterly and July Quarterly Reports.

B. Interim Audit Report & Audit Division Recommendation

The Audit staff discussed this matter with AERF representatives during the exit conference and provided the relevant schedule. In response to the exit conference, AERF stated that it has previously filed the necessary amended disclosure reports to correct the reporting errors. AERF explained that its original 2018 April Quarterly Report failed to disclose the payroll entries totaling \$83,367 and its 2018 July Quarterly Report was inadvertently uploaded without the corresponding disbursements totaling \$628,383. AERF stated that it has implemented "processes and procedures to avoid similar errors in the future."

The Interim Audit Report recommended that AERF provide any additional comments it deemed relevant to this matter.

C. Committee Response to Interim Audit Report

In response to the Interim Audit Report recommendation, AERF reiterated its earlier response to the exit conference and stated that it "continues to follow and refine the processes and procedures implemented in response to the Audit staff's Preliminary Findings and Recommendations." To avoid similar errors in the future, AERF has implemented several processes and procedures to alleviate many of the errors that occurred in 2017 and 2018, including improved communication and document sharing with its accounting firm and adding a function to its filing software to detect discrepancies between the software reports and the bank statements.

D. Draft Final Audit Report

The Draft Final Audit Report reiterated that AERF's bank activity compared with its originally filed reports revealed that disbursements were understated by \$769,804 for calendar years 2017 and 2018.

E. Committee Response to the Draft Final Audit Report

In response to the Draft Final Audit Report, AERF reiterated its prior responses and stated that it "continues to follow and refine the processes and procedures implemented in response to this FEC audit and assorted written reports." These improvements included, among others, improved communication and document sharing with its accounting firm and adding a function to its filing software to detect discrepancies between the software reports and the bank statements.

Commission Conclusion

On May 12, 2022, the Commission considered the Audit Division Recommendation Memorandum in which the Audit staff recommended that the Commission find that AERF understated its disbursements by \$769,804 on the original reports filed over the two-year period ending December 31, 2018.

The Commission approved the Audit staff's recommendation.



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STATEMENT OF DESIGNATION OF COUNSEL
Please use *one* form for each Auditee/Client.
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The above-named individual and/or firm is hereby designated as my
counsel and is authorized to receive any notifications and other communications
from the Commission and to act on my behalf before the Commission.

12/11/19
Date

[Signature], Treasurer
Auditee/ Client Signature Title

**AUDITEE/CLIENT: Association for Emergency Responders And
Firefighters**

MAILING ADDRESS: 342 N Water St. Suite 600, Milwaukee Wi. 53202

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Date

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BEFORE THE FEDERAL ELECTION COMMISSION


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ASSOCIATION FOR EMERGENCY)	
RESPONDERS AND FIREFIGHTERS)	LRA 1113
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**CONSENT TO EXTEND THE TIME
TO INSTITUTE A CIVIL LAW ENFORCEMENT SUIT**

As consideration for the Federal Election Commission granting an extension of time to December 31, 2019, to produce records in accordance with the audit of the ASSOCIATION FOR EMERGENCY RESPONDERS AND FIREFIGHTERS pursuant to 52 U.S.C. § 30111(b), the ASSOCIATION FOR EMERGENCY RESPONDERS AND FIREFIGHTERS hereby consents to toll the statute of limitations for any civil enforcement action the Commission might institute pursuant to 52 U.S.C. § 30109(a)(6) for a period of seventy (70) days.

This agreement will extend the time to institute a civil law enforcement suit for a period of seventy (70) calendar days from the expiration date of the five-year statute of limitations found at 28 U.S.C. § 2462 or any other statute of limitations or repose that may apply in this matter.

There shall be no additional extension of the time to institute a civil law enforcement suit without the written consent of the ASSOCIATION FOR EMERGENCY RESPONDERS AND FIREFIGHTERS.



Robert Piaro, Treasurer
ASSOCIATION FOR EMERGENCY
RESPONDERS AND FIREFIGHTERS

11/26/19

Date

BEFORE THE FEDERAL ELECTION COMMISSION

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 ASSOCIATION FOR EMERGENCY)
 RESPONDERS AND FIREFIGHTERS) LRA 1113
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**CONSENT TO EXTEND THE TIME
TO INSTITUTE A CIVIL LAW ENFORCEMENT SUIT**

As consideration for the Federal Election Commission's ("Commission's") granting of an extension of time of fifty-nine (59) calendar days beyond December 31, 2019 in which to produce records in accordance with the audit of the ASSOCIATION FOR EMERGENCY RESPONDERS AND FIREFIGHTERS pursuant to 52 U.S.C. § 30111(b), the ASSOCIATION FOR EMERGENCY RESPONDERS AND FIREFIGHTERS hereby consents to toll the statute of limitations for any civil enforcement action the Commission might institute pursuant to 52 U.S.C. § 30109(a)(6) for an additional period of fifty-nine (59) calendar days.

On November 26, 2019, the ASSOCIATION FOR EMERGENCY RESPONDERS AND FIREFIGHTERS consented to toll the statute of limitations period for a period of seventy (70) calendar days in exchange for the Commission's grant of an extension of time of seventy (70) calendar days beyond October 22, 2019 (the original date on which preliminary records were due), which is December 31, 2019, by which to produce the records. Thus, the ASSOCIATION FOR EMERGENCY RESPONDERS AND FIREFIGHTERS has agreed to toll the statute of limitations period for a total period of one hundred twenty-nine (129) calendar days as of this date, and the ASSOCIATION FOR EMERGENCY RESPONDERS AND FIREFIGHTERS now has until February 28, 2020, one hundred twenty-nine (129) calendar days from October 22, 2019, to produce the records.

Accordingly, this agreement will extend the time to institute a civil law enforcement suit for a period of one hundred twenty-nine (129) calendar days from the expiration date of the five-year statute of limitations found at 28 U.S.C. § 2462 or any other statute of limitations or repose that may apply in this matter.

There will be no additional extension of the time to institute a civil law enforcement suit without the written consent of the ASSOCIATION FOR EMERGENCY RESPONDERS AND FIREFIGHTERS.



Robert Piaro, Treasurer
ASSOCIATION FOR EMERGENCY
RESPONDERS AND FIREFIGHTERS



Date