

REPORTS ANALYSIS DIVISION REFERRAL

TO

OFFICE OF GENERAL COUNSEL

DATE: June 13, 2014

ANALYST: Kaitlin Eger

- I. COMMITTEE: New York State Conference of the International Union of Operating Engineers Fed VPAF (NYS CONF IUOE FED VPAF)
C00426163
Theron H. Hogle, Treasurer
44-40 11th Street
Long Island City, NY 11101
- II. RELEVANT STATUTE: 2 U.S.C. § 434(b)(4)
11 CFR § 104.3(b)
- III. BACKGROUND:

Failure to Provide Supporting Schedules (Failure to Disclose All Financial Activity)

New York State Conference of the International Union of Operating Engineers Fed VPAF (NYS CONF IUOE FED VPAF) ("the Committee") amended its 2012 12 Day Pre-General Report to disclose additional disbursements of \$400,000.00, which were not disclosed on the original report (Attachment 2).

On October 23, 2012, the Committee filed its original 2012 12 Day Pre-General Report, covering the period from October 1, 2012 through October 17, 2012. The report disclosed \$0.00 in disbursements on Line 22 (Transfers to Affiliated/Other Party Committees) of the Detailed Summary Page (Image 12940378159).

On July 16, 2013, the Committee filed two Amended 2012 12 Day Pre-General Reports. Both reports disclosed \$400,000.00 in disbursements on Line 22 of the Detailed Summary Page, an increase in disbursements of \$400,000.00 from the original report (Images 13964093220 and 13964093922).

On February 18, 2014, a Request for Additional Information (RFAI) was sent to the Committee referencing the Amended 2012 12 Day Pre-General Report, received July 16, 2013. The RFAI requested clarification regarding the substantial increase in disbursements disclosed on the Amended 2012 12 Day Pre-General Report that were not disclosed on the original report (Image 14330043702; Attachment 2).

On April 10, 2014, the Reports Analysis Division Analyst (RAD) Analyst called the Committee and left a voicemail for Theron Hogle, the Committee Treasurer. The Analyst explained that the Committee had not responded to the RFAI sent to the Committee regarding the Amended 2012 12 Day Pre-General Report. The Analyst stated that the increase in disbursements disclosed was an issue that could be referred for further action to the Commission and requested a call back from the Committee as soon as possible (Attachment 3).

On April 11, 2014, Vincent Panettieri, an employee of the accounting firm that handles the Committee's filings, called the RAD Analyst to discuss the increase in disbursements disclosed on the Amended 2012 12 Day Pre-General Report. The Analyst explained that the Committee had not filed a response to the RFAI regarding this report, and the issue of the increase in disbursements could be referred for further action to the Commission. The Analyst advised the Committee that they should file a response to the RFAI within one week (Attachment 3).

On April 15, 2014, Maureen Mann, an employee of the accounting firm that handles the Committee's filings, called to inform the RAD Analyst that the Committee would be submitting a response to the RFAI for the 2012 12 Day Pre-General Report on that day (Attachment 3).

On April 15, 2014, the Committee filed a Miscellaneous Electronic Submission ("Form 99") in response to the RFAI referencing the 2012 Amended 12 Day Pre-General Report, stating in full:

"The information disclosed in the above referenced filing is sent to an outside entity for processing before final transmittal, unfortunately the disbursement of \$400,000 to EPEC was not included in the final report. The mistake was noticed at the yearend reconciliation and an amended filing was promptly made" (Image 14960690575).

On April 16, 2014, Ms. Mann called the RAD Analyst to confirm the receipt of the Committee's response to the RFAI for the Amended 2012 12 Day Pre-General Report, received July 16, 2013. The Analyst confirmed receipt of the Form 99 response and stated that the Committee would be contacted if further clarification was necessary (Attachment 3).

To date, no further communications have been received from the Committee regarding this matter.

O-Index (2013-2014)

Cmte. Name: NEW YORK STATE CONFERENCE OF THE INTERNATIONAL UNION OF OPERATING ENGINEERS FED VPAF (NYS CONF IUOE FED VPAF)
 Treasurer Name: HOGLE, THERON H Address: 44-40 11TH STREET, LONG ISLAND CITY, NY 11101
 Cmte. Type: Q (QUALIFIED NON-PARTY) Cmte. Designation: U (UNAUTHORIZED) Filing Frequency: QUARTERLY FILER

Form Tp	Rpt Tp	A/I	Receipt Dt	Pgs	Begin Img#	Beg Cvg Dt	End Cvg Dt	Ltr Mail Dt	Begin Cash	Receipts	Disb	End Cash	Debits	Loans	Depts & Loans
MS-T			4/15/2014	1	14960690575										
F3XN	MY	N	7/16/2013	5	13964094293	1/1/2013	6/30/2013		\$102,995	\$43	\$0	\$103,039			\$0
F3XN	YE	N	1/14/2014	11	14960017138	7/1/2013	12/31/2013		\$103,039	\$367,134	\$401,200	\$68,973			\$0
F3XN	Q1	N	4/15/2014	6	14960698995	1/1/2014	3/31/2014		\$68,973	\$63,001	\$0	\$131,975			\$0
F3XN	12P	N	6/10/2014	5	14961240013	4/1/2014	6/4/2014		\$131,975	\$22	\$0	\$131,997			\$0
Totals									\$430,201	\$401,200					

O-Index (2011-2012)

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RQ1		A	11/23/2011	2	11330016035			11/23/2011							
RQ2		N	9/16/2011	4	11330013692	1/1/2011	6/30/2011	9/16/2011							
RQ2	12G	A	2/18/2012	2	14330043702	10/1/2012	10/17/2012	2/18/2012							
F3XN	MY	N	7/25/2011	6	11932061322	1/1/2011	6/30/2011		\$63,333	\$7,480	\$0	\$70,813			\$0
F3XA	MY	A	10/24/2011	6	11971765331	1/1/2011	6/30/2011		\$63,333	\$7,480	\$0	\$70,813			\$0
F3XN	YE	N	1/18/2012	10	12970100618	7/1/2011	12/31/2011		\$70,813	\$399,420	\$400,113	\$70,119			\$0
F3XN	Q1	N	4/3/2012	5	12951339711	1/1/2012	3/31/2012		\$70,119	\$0	\$0	\$70,119			\$0
F3XN	Q2	N	7/11/2012	5	12952310777	4/1/2012	6/30/2012		\$70,119	\$0	\$0	\$70,119			\$0
F3XA	Q2	A	9/17/2012	6	12952921511	4/1/2012	6/30/2012		\$70,119	\$0	\$201	\$69,917			\$0
F3XN	Q3	N	10/3/2012	8	12954271352	7/1/2012	9/30/2012		\$69,917	\$340,700	\$0	\$410,617			\$0
F3XA	Q3	A	7/16/2013	8	13964093050	7/1/2012	9/30/2012		\$69,917	\$334,260	\$52	\$404,125			\$0
F3XA	Q3	A	7/16/2013	9	13964093862	7/1/2012	9/30/2012		\$69,917	\$371,120	\$52	\$440,985			\$0
F3XN	12G	N	10/23/2012	5	12940378156	10/1/2012	10/17/2012		\$410,617	\$0	\$0	\$410,617			\$0
F3XA	12G	A	7/16/2013	6	13964093217	10/1/2012	10/17/2012		\$404,125	\$0	\$400,000	\$4,125			\$0
F3XA	12G	A	7/16/2013	6	13964093919	10/1/2012	10/17/2012		\$440,985	\$0	\$400,000	\$40,985			\$0
F3XN	30G	N	12/5/2012	6	12940826750	10/18/2012	11/26/2012		\$410,617	\$0	\$52	\$410,565			\$0
F3XA	30G	A	7/16/2013	6	13964093976	10/18/2012	11/26/2012		\$40,985	\$63,000	\$18	\$103,966			\$0
F3XN	YE	N	1/14/2013	7	13940032689	1/27/2012	12/31/2012		\$410,565	\$63,000	\$700	\$472,865			\$0
F3XA	YE	A	7/16/2013	6	13964094089	11/27/2012	12/31/2012		\$103,966	\$0	\$971	\$102,995			\$0
F1A		A	6/20/2012	16	12952175579										
F1A		A	10/24/2011	17	11971765268										
F1A		A	12/12/2011	17	11972717611										
Totals									\$841,020	\$801,357					

O-Index (2009-2010)

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F3XN	MY	N	7/20/2009	5	29934325753	1/1/2009	6/30/2009		\$30,580	\$0	\$99	\$30,481	-	-	\$0
F3XN	YE	N	1/28/2010	11	10930195963	7/1/2009	12/31/2009		\$30,481	\$389,050	\$355,084	\$64,446	-	-	\$0
F3XN	Q1	N	4/13/2010	6	10990448277	1/1/2010	3/31/2010		\$64,446	\$2,880	\$36	\$67,289	-	-	\$0
F3XN	Q2	N	7/13/2010	5	10930935241	4/1/2010	6/30/2010		\$67,289	\$0	\$24	\$67,265	-	-	\$0
F3XN	12P	N	8/30/2010	10	10991123576	7/1/2010	8/25/2010		\$67,265	\$336,160	\$400,008	\$3,417	-	-	\$0
F3XN	Q3	N	10/12/2010	6	10991295753	8/26/2010	9/30/2010		\$3,417	\$19,460	\$7	\$22,869	-	-	\$0
F3XN	12G	N	10/14/2010	5	10991322688	10/1/2010	10/13/2010		\$22,869	\$0	\$0	\$22,869	-	-	\$0
F3XN	30G	N	12/1/2010	6	10931860713	10/14/2010	11/22/2010		\$22,809	\$0	\$20	\$22,849	-	-	\$0
F3XN	YE	N	1/18/2011	6	11990066128	11/23/2010	12/31/2010		\$22,849	\$40,500	\$16	\$63,333	-	-	\$0
F1A		A	1/28/2010	19	10990181547										
F1A		A	7/13/2010	18	10930893990										
Totals									\$788,050	\$755,297					

**New York State Conference of the International Union of Operating Engineers Fed VPAF
(NYS CONF IUOE FED VPAF) (C00426163)**

Overview of Additional Disbursements

2012 12 Day Pre-General Report/Amended 2012 12 Day Pre-General Report, received 7/16/13

Report Line	Original 2012 12 Day Pre-General Report (Image 12940378159)	Amended 2012 12 Day Pre-General Report, Received 7/16/13 (Image 13964093922)	Variance Amount
Line 22: Transfers to Affiliated/Other Party Committees	\$0.00	\$400,000.00	\$400,000.00
		Total Variance:	\$400,000.00

11-10-13 10:00:00 AM