

RAD REFERRAL #: A19-05**DATE:** July 12, 2019**ANALYST:** Maureen Benitz**REPORTS ANALYSIS AUDIT REFERRAL**

I. COMMITTEE: Working Families Party National Independent Expenditure Committee
 C00626861
 Mike Boland, Treasurer
 1 Metrotech Center
 FL11
 Brooklyn, NY 11201

TYPE OF COMMITTEE: Independent Expenditure-Only

II. REGISTRATION DATE: October 3, 2016

III. MULTICANDIDATE STATUS DATE: Non-Qualified

IV. TOTAL POINTS ASSESSED:

V. SUMMARY OF AUDIT POINTS BY STANDARD:

Standard	#	Description	Total # of Point(s)	Points for Receipts	Points for Disbursements	Other Points
Standard	6	Mathematical Discrepancies	Point(s)			
Standard	7	Failure to Provide Supporting Schedules	Point(s)			
Standard	8	Failure to Properly Itemize Contributions from Individuals	Point(s)			
Standard	9	Failure to Properly Itemize Contributions and Transfers from Political Committees	Point(s)			
Standard	11	Failure to Properly Itemize Disbursements	Point(s)			
Standard	14	Independent Expenditure Reporting Problems – Political Committees (Form 3X)	Point(s)			
		TOTAL	Point(s)			

VI. NOTICES SENT TO AND RESPONSES RECEIVED FROM THE COMMITTEE:

See attached O-Index for the Committee.

VII. PROBLEMS FOR WHICH AUDIT POINTS WERE ASSESSED:

A. Standard 6 - Mathematical Discrepancies:

Report Type	Violation (Description)	Points
2018 Q3	<p>The Committee's report contained mathematical discrepancies totaling \$249,000.00, as detailed below:</p> <p>The beginning cash balance, \$308,028.21, was less than the ending cash balance of the previous report, \$432,528.21, a discrepancy of \$124,500.00.</p> <p>The report contained mathematical discrepancies on several lines in Column B totaling \$124,500.00.</p>	
2018 12G	<p>The Committee's report contained mathematical discrepancies totaling \$576,827.60, as detailed below:</p> <p>The beginning cash balance, \$354,936.66, was less than the ending cash balance of the previous report, \$643,350.46, a discrepancy of \$288,413.80.</p> <p>The report contained mathematical discrepancies on several lines in Column B totaling \$288,413.80.</p>	
2018 30G	<p>The Committee's report contained mathematical discrepancies totaling \$1,387,868.96, as detailed below:</p> <p>The beginning cash balance, \$227,276.07, was greater than the ending cash balance of the previous report, \$89,491.59, a discrepancy of \$137,784.48.</p> <p>The report contained mathematical discrepancies on several lines in Column B totaling \$1,250,084.48.</p>	
2018 YE	<p>The Committee's report contained mathematical discrepancies totaling \$1,890,324.46, as detailed below:</p> <p>The beginning cash balance, \$307,924.81, was greater than the ending cash balance of the previous report, \$56,697.06, a discrepancy of \$251,227.75.</p> <p>The report contained mathematical discrepancies on several lines in Column B totaling \$1,639,096.71.</p>	

Standard 6 Total:

Points for Receipts	Points for Disbursements	Other Points

B. Standard 7 - Failure to Provide Supporting Schedules:

Report Type	Violation (Description)	Points
2017 Q1	The report disclosed a negative cash-on-hand balance totaling \$68,549.81 for the reporting period.	
2017 Amended Q1, received 9/1/17	The Committee's report failed to include all of the disbursements totaling \$80,000.00 on Schedule E supporting Line 24. The Committee removed \$80,000.00 from Line 24 and provided no explanation for the change, resulting in a missing Schedule of more than from the original report.	
2017 MY	The report disclosed a negative cash-on-hand balance totaling \$35,683.51 for the reporting period.	
2018 Q1	The Committee failed to timely file a required 24 -Hour Report for \$12,000.00 in independent expenditures disclosed on Schedule E.	
2018 Q3	The Committee failed to provide a Schedule E for one (1) independent expenditure totaling \$20,000.00 disclosed on one (1) 24-Hour Report.	
2018 Amended Q3, received 2/1/19	The Committee's report disclosed additional receipts totaling \$163,913.80 on Schedule A supporting Lines 11(a)(i) and 11(a)(ii), resulting in an increase of more than over the original report.	
	The Committee failed to disclose two (2) independent expenditures totaling \$120,000.00 as memo entries on Schedule E and incurred debt on Schedule D, which were publicly disseminated during this reporting period but disclosed as paid for on Schedule E of the 2018 30 Day Post-General Report.	
2018 12G	Schedule D supporting Line 10 of the previous report disclosed one (1) debt totaling \$20,000.00 with an outstanding ending balance; however, this debt was omitted from this report.	
2018 30G	The Committee failed to timely file or file a required 48-Hour Report for \$120,000.00 in independent expenditures disclosed on Schedule	

E.

The Committee failed to provide a Schedule E for one (1) independent expenditures totaling \$4,207.00 disclosed on one (1) 48-Hour Report.

Standard 7 Total:

Points for Receipts	Points for Disbursements	Other Points

C. Standard 8 - Failure to Properly Itemize Contributions from Individuals:

Report Type	Violation (Description)	Points
2018 Amended Q3, received 2/1/19	Schedule A supporting Line 11(a)(i) failed to disclose adequate identification for 17 of 61, or of the contributions from individuals that require itemization.	

Standard 8 Total:

Points for Receipts	Points for Disbursements	Other Points

D. Standard 9 - Failure to Properly Itemize Contributions and Transfers from Political Committees:

Report Type	Violation (Description)	Points
2017 Amended Q1, received 9/1/17	Schedule A supporting Line 11(c) failed to disclose the address for a contribution from one (1) federal committee totaling \$48,125.90.	

Standard 9 Total:

Points for Receipts	Points for Disbursements	Other Points

E. Standard 11 – Failure to Properly Itemize Disbursements:

Report Type	Violation (Description)	Points
2017 YE	Schedule B supporting Line 29 failed to disclose the name and address of the original vendor for one (1) disbursement totaling \$18,000.00	

Standard 11 Total:

Points for Receipts	Points for Disbursements	Other Points

F. Standard 14 - Independent Expenditure Reporting Problems – Political Committees (Form 3X):

Report Type	Violation (Description)	Points
2017 Q1	The Committee failed to clarify eleven (11) independent expenditures totaling \$115,067.76 on Schedule E which were made after the date of the election.	
2018 Q3	The Committee failed to clarify \$78,880.50 in independent expenditures made where there were date of disbursement discrepancies between the 24-Hour Report entries and the entries disclosed on Schedule E.	

Standard 14 Total:

Points for Receipts	Points for Disbursements	Other Points

VIII. MATTERS REQUIRING REFERRAL TO OGC/ADRO:

A. OGC –

Mathematical Discrepancies (Standard 6)

The Committee can be referred to the Office of General Counsel (OGC) on the 2018 12 Day Pre-General Report for an opening cash-on-hand discrepancy totaling \$288,413.80.

The Committee can be referred to OGC on the 2018 30 Day Post-General Report for a cash-on-hand discrepancy totaling \$137,784.48.

The Committee can be referred to OGC on the 2018 Year-End Report for a cash-on-hand discrepancy totaling \$251,227.75.

Failure to Provide Supporting Schedules (Standard 7)

The Committee can be referred to OGC for amending its 2018 October Quarterly Report to disclose additional receipts totaling \$163,913.80 on Schedule A supporting Lines 11(a)(i) and 11(a)(ii).

The Committee can be referred to OGC for disclosing memo entries for independent expenditures totaling \$120,000.00, which were publicly disseminated prior to payment but where the Committee failed to disclose a debt on Schedule D.

B. ADRO –

Failure to Provide Supporting Schedules (Standard 7)

The Committee can be referred to the Alternative Dispute Resolution Office (ADRO) on the 2018 30 Day Post-General Report for failing to file 48-Hour Reports for \$50,000.00 in independent expenditures disclosed on Schedule E.

IX. OTHER COMMISSION ACTIONS DURING THE 2015-2016 AND 2017-2018 ELECTION CYCLES

(ADR 820): The Committee was referred to the Alternative Dispute Resolution Office (ADRO) for an apparent violation under Standard 7 during the 2015-2016 election cycle (closed July 6, 2017).

X. OTHER RELEVANT INFORMATION:

None.

**Response Codes, Due Dates, and Receipt Dates for
Working Families Party National Independent Expenditure Committee
(C00626861)**

Standard 6

Report	Response Code	Description	Due Date	Response Date	Points
2018 Q3	LAR	Cash Discrepancy (U6-11)	12/20/18	2/1/19	
		Column B Totals Incorrect (U6-7)			
2018 12G	NR	Cash Discrepancy (U6-11)	4/9/19	N/A	
		Column B Totals Incorrect (U6-7)			
2018 30G	NR	Cash Discrepancy (U6-11)	4/10/19	N/A	
		Column B Totals Incorrect (U6-7)			
2018 YE	NR	Cash Discrepancy (U6-11)	4/10/19	N/A	
		Column B Totals Incorrect (U6-7)			

Standard 7

Report	Response Code	Description	Due Date	Response Date	Points
2017 Q1	LAR	Negative Ending Cash (U7-7)	8/28/17	9/1/17	
2017 Amended Q1, received 9/1/17	NR	Clarify Decrease in Activity for Amendment Filed (U7-59)	11/22/17	N/A	
2017 MY	LAR	Negative Ending Cash (U7-7)	9/28/17	10/5/17	
2018 Q1	IR	Missing 24 Hour Report for Independent Expenditures (U7-42)	7/9/18	7/9/18	
2018 Q3	LAR	Independent Expenditure(s) on Notice Not on Schedule E (U7-61)	12/20/18	2/1/19	
2018 Amended Q3, received 2/1/19	NR	Clarify Increase in Activity for Amendment Filed (U7-58)	4/9/19	N/A	
		No Schedules D or E for MEMO Entries Disclosed on Subsequent Report Schedule E that were disseminated during this reporting period (U7-62 modified)			
2018 12G	NR	Dropped Debt Owed by the Committee (U7-41)	4/9/19	N/A	1
2018 30G	NR	Missing 48 Hour Report for Independent Expenditures (U7-43)	4/10/19	N/A	Shared w/2018 Q3
		Independent Expenditure(s) on Notice Not on Schedule E (U7-61)			

Standard 8

Report	Response Code	Description	Due Date	Response Date	Points
2018 Amended Q3, received 2/1/19	NR	Inadequate Employer/Occupation (U8-2)	4/9/19	N/A	

Standard 9

Report	Response Code	Description	Due Date	Response Date	Points
2017 Amended Q1, received 9/1/17	NR	Contributions/Transfers Received Missing Information (U9-1)	11/22/17	N/A	

Standard 11

Report	Response Code	Description	Due Date	Response Date	Points
2017 YE	NR	Credit Card Payments on Schedule B (U11-2)	4/16/18	N/A	

Standard 14

Report	Response Code	Description	Due Date	Response Date	Points
2017 Q1	LAR	Independent Expenditures Made After General Election Date (U14-6)	8/28/17	9/1/17	
2018 Q3	LAR	Inconsistent Amounts and Dates on Notice and Schedule E (U14-4)	12/20/18	2/1/19	

**Working Families Party National Independent Expenditure Committee
(C00626861)**

1. List of Affiliated Committees:

None.

2. List of Pseudonyms:

None.

3. Coordinated Expenditure Report:

None.

4. List of 24/48-Hour Reports Filed:

Type	Date Filed	Image Number
48-Hour Report	2/22/17	201702229050498572
24-Hour Report	12/8/17	201712089089144685
24-Hour Report	12/11/17	201712119089173121
24-Hour Report	2/25/18	201802259095554295
Amended 24-Hour Report	2/28/18	201802289095636737
24-Hour Report	3/3/18	201803039095644492
24-Hour Report	4/19/18	201804199110359409
24-Hour Report	4/20/18	201804209111676027
Amended 24-Hour Report	4/21/18	201804219111718834
Amended 24-Hour Report	4/21/18	201804219111718835
24-Hour Report	8/25/18	201808259121529671
24-Hour Report	8/29/18	201808299121541329
24-Hour Report	9/4/18	201809049121557089
24-Hour Report	10/22/18	201810229130598988
24-Hour Report	11/26/18	201811269133840230

O Index

Filings from: 1/1/2017 - 12/31/2018

Committee ID:	C00626861	Multi-Candidate Status/Date:	NO
Committee Name:	WORKING FAMILIES PARTY NATIONAL INDEPENDENT EXF	Date Effective:	
Committee Designation:	UNAUTHORIZED	Committee Type:	
Filing Frequency:	QUARTERLY FILER	Treasurer Name:	BOLAND, MIKE
Candidate ID:		Committee Address:	1 METROTECH CENTER FL11 BROOKLYN, NY 11201
Candidate Name:			
Special Interest Group:	Not Available	Analyst Assigned:	Maureen Benitz

Form Type	Report Type	A/I	Receipt Dt	Pgs	Begin Image #	Beg Cvg Dt	End Cvg Dt	Ltrr Mail Dt	Begin Cash	Rcpt	Disb	End Cash	Debts	Loans
RFAI	RQ-2-Q3	A		3	903050300034	7/1/18	9/30/18	3/5/19	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-12G	N		2	903050300034	10/1/18	10/17/18	3/5/19	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-30G	N		6	903060300034	10/18/18	11/26/18	3/6/19	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-YE	N		2	903060300034	11/27/18	12/31/18	3/6/19	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-YE	N		2	803120300000	7/1/17	12/31/17	3/12/18	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-Q1	N		3	806030300011	1/1/18	3/31/18	6/3/18	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-Q1	N		2	707230300088	1/1/17	3/31/17	7/23/17	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-MY	N		2	708240300092	4/1/17	6/30/17	8/24/17	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-Q1	A		2	710180300093	1/1/17	3/31/17	10/18/17	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-Q3	N		3	811150300025	7/1/18	9/30/18	11/15/18	0.00	0.00	0.00	0.00	0.00	0.00
RFAI	RQ-2-24			2	812190300027			12/19/18	0.00	0.00	0.00	0.00	0.00	0.00
F3XN	YE	N	1/31/18	20	801319091098	7/1/17	12/31/17		234,316.49	55,215.44	29,255.86	260,276.07	14,115.35	0.00
F3XN	YE	N	1/31/19	29	901319145449	11/27/18	12/31/18		307,924.81	234,385.09	0.00	542,309.90	14,115.35	0.00
F3XA	Q3	A	2/1/19	52	902019145452	7/1/18	9/30/18		432,528.21	522,913.80	312,091.55	643,350.46	34,115.35	0.00
F1A		A	2/22/17	4	702229050498				0.00	0.00	0.00	0.00	0.00	0.00
F24N	48		2/22/17	1	702229050498				0.00	0.00	0.00	0.00	0.00	0.00
F24N	24		2/25/18	1	802259095554				0.00	0.00	0.00	0.00	0.00	0.00
MS-T			2/26/18	1	802269095590				0.00	0.00	0.00	0.00	0.00	0.00
F24A	24		2/28/18	2	802289095636				0.00	0.00	0.00	0.00	0.00	0.00
F24N	24		3/3/18	1	803039095644				0.00	0.00	0.00	0.00	0.00	0.00
F3XN	Q1	N	4/15/17	17	704159052278	1/1/17	3/31/17		79,322.55	71,590.79	219,463.15	-68,549.81	12,743.88	0.00
F3XN	Q1	N	4/15/18	13	804159108241	1/1/18	3/31/18		260,276.07	197,150.00	49,397.86	408,028.21	14,115.35	0.00
F24N	24		4/19/18	1	804199110359				0.00	0.00	0.00	0.00	0.00	0.00
F24N	24		4/20/18	1	804209111676				0.00	0.00	0.00	0.00	0.00	0.00
F24A	24		4/21/18	1	804219111718				0.00	0.00	0.00	0.00	0.00	0.00
F24A	24		4/21/18	1	804219111718				0.00	0.00	0.00	0.00	0.00	0.00
F1A		A	4/24/18	4	804249111725				0.00	0.00	0.00	0.00	0.00	0.00
F3XA	Q1	A	7/9/18	33	807099115260	1/1/18	3/31/18		260,276.07	197,150.00	49,397.86	408,028.21	14,115.35	0.00
F3XN	Q2	N	7/15/18	12	807159115704	4/1/18	6/30/18		408,028.21	124,500.00	100,000.00	432,528.21	14,115.35	0.00
F3XN	MY	N	7/31/17	22	707319069914	4/1/17	6/30/17		-68,549.81	190,765.00	157,898.70	-35,683.51	12,743.88	0.00

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<u>Form Type</u>	<u>Report Type</u>	<u>A/I</u>	<u>Receipt Dt</u>	<u>Pgs</u>	<u>Begin Image #</u>	<u>Beg Cvg Dt</u>	<u>End Cvg Dt</u>	<u>Ltr Mail Dt</u>	<u>Begin Cash</u>	<u>Rcpt</u>	<u>Disb</u>	<u>End Cash</u>	<u>Debts</u>	<u>Loans</u>
F24N	24		8/25/18	2	808259121529				0.00	0.00	0.00	0.00	0.00	0.00
F24N	24		8/29/18	2	808299121541				0.00	0.00	0.00	0.00	0.00	0.00
F3XA	Q1	A	9/1/17	17	709019071283	1/1/17	3/31/17		269,322.55	71,590.79	139,463.15	201,450.19	7,793.23	0.00
F24N	24		9/4/18	1	809049121557				0.00	0.00	0.00	0.00	0.00	0.00
F3XA	MY	A	10/5/17	22	710059075578	4/1/17	6/30/17		201,450.19	190,765.00	157,898.70	234,316.49	7,793.23	0.00
F3XN	Q3	N	10/15/18	28	810159125270	7/1/18	9/30/18		308,028.21	359,000.00	312,091.55	354,936.66	14,115.35	0.00
F24N	24		10/22/18	1	810229130598				0.00	0.00	0.00	0.00	0.00	0.00
F3XN	12G	N	10/25/18	22	810259133333	10/1/18	10/17/18		354,936.66	0.00	265,445.07	89,491.59	14,115.35	0.00
F24N	24		11/26/18	1	811269133840				0.00	0.00	0.00	0.00	0.00	0.00
F3XN	30G	N	12/6/18	19	812069135374	10/18/18	11/26/18		227,276.07	133,500.00	304,079.01	56,697.06	14,115.35	0.00
F24N	24		12/8/17	1	712089089144				0.00	0.00	0.00	0.00	0.00	0.00
F24N	24		12/11/17	1	712119089173				0.00	0.00	0.00	0.00	0.00	0.00
Final Report's Total:									1,530,020.12	1,357,631.20				