



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

April 6, 1981

MEMORANDUM

TO: FRED EILAND
PRESS OFFICE

FROM: BOB COSTA *BC*

SUBJECT: PUBLIC ISSUANCE OF FINAL AUDIT REPORT -
REPUBLICAN PARTY OF NEW JERSEY AND '76
CAMPAIGN DINNER

Attached please find a copy of the final audit report of the Republican Party of New Jersey and '76 Campaign Dinner which has been approved by the Commission.

Informational copies of the report have been received by all parties involved and this report may be released to the public.

Attachment as stated

cc: FEC Library
RAD
✓ Public Record



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REPORT OF THE AUDIT DIVISION ON THE REPUBLICAN PARTY OF NEW JERSEY AND THE '76 CAMPAIGN DINNER

I. Background

A. Overview

This report is based on audits of the Republican Party of New Jersey (RPONJ) and The '76 Campaign Dinner ('76CD), undertaken by the Audit Division of the Federal Election Commission in accordance with the Commission's audit policy to determine whether there has been compliance with the provisions of the Federal Election Campaign Act of 1971, as amended (the Act). The audit was conducted pursuant to Section 438(a)(8) of Title 2 of the United States Code which, at the time of the audit, directed the Commission to make from time to time audits and field investigations with respect to reports and statements filed under the provisions of the Act.

The Republican Party of New Jersey and the '76 Campaign Dinner were registered on September 28, 1976 with the Federal Election Commission as separate Federal accounts, affiliated with the New Jersey Republican Finance Committee (RFC), an unregistered state-level party organization.

The audits covered the period during which the Federal accounts reported with the Federal Election Commission: September 1, 1976 to December 13, 1976. In addition, because of financial activity between the Federal accounts and the RFC, records of the RFC were reviewed up to January, 1978.

During the period covered by the audits, the two Federal Committees reported the following activity:

<u>Committee</u>	<u>Beginning Cash-On-Hand</u>	<u>Total Receipts</u>	<u>Total Expenditures</u>	<u>Ending Cash-On-Hand</u> 1/
RPONJ	\$ -0-	\$41,839.12	\$41,839.12	\$ -0-
'76 CD	<u>-0-</u>	<u>32,450.00</u>	<u>32,450.00</u>	<u>-0-</u>
Total	<u>\$ -0-</u>	<u>\$74,289.12</u>	<u>\$74,289.12</u>	<u>\$ -0-</u>

This audit report is based on documents and working papers which support each of the factual statements. They form part of the record upon which the Commission based its decisions on the matters in the report and were available to Commissioners and appropriate staff for review.

B. Key Personnel

The principal officers of the two Committees were:

<u>Committee</u>	<u>Chairman</u>	<u>Treasurer</u>
RPONJ	Webster B. Todd	John H. Ewing
'76 CD	Fairleigh S. Dickinson	John H. Ewing

C. Scope

The audit included such tests as verification of reported receipts and expenditures and individual transactions; review of required supporting documentation; analysis of Committee debts and obligations; and, such other audit procedures as deemed necessary under the circumstances.

II. Findings and Recommendations

A. Retention of Documentation for Expenditures

During the period covered by the audit, Section 432(d) of Title 2, United States Code, stated it shall be the duty of the treasurer to obtain and keep a receipted bill, stating the particulars, for every expenditure made by or on behalf of a political committee in excess of \$100 in amount, and for any such expenditure in a lesser amount, if the aggregate amount of such expenditures to the same person during a calendar year exceeds \$100.

1/ When both Federal accounts terminated their reporting to the FEC in December of 1976, excess funds totaling \$24,534.40 were transferred to the RFC.

During the period covered by the audit, Section 102.9 (c) (4) of Title 11, Code of Federal Regulations, permitted the treasurer to keep, when a receipted bill is not available, the cancelled check(s) showing payment(s) of the bill; and the bill, invoice or other contemporaneous memorandum of the transaction containing the particulars.

During our review of RPNJ and '76CD expenditures, we determined that for 20 expenditures, totaling \$6,628.11, inadequate documentation (cancelled checks only) was retained by the two (2) Committees. These expenditures represented 46.5% of the number and 18.4% of the total dollar value of expenditures requiring such documentation.

The Audit staff recommended in a letter of audit findings of May 16, 1979, that the Committee obtain and present for review sufficient documentation for those expenditures lacking same, or present evidence of their best efforts to obtain it.

On July 11, 1979, the Treasurer for both Committees filed sufficient documentation or evidence of best efforts to obtain documentation for all of the expenditures noted above.

Recommendation

Based on the Committees' response in this matter, no further action is recommended.

B. Other Matters

Certain matters noted during the audit were referred to the Commission's Office of General Counsel for consideration on August 10, 1979.



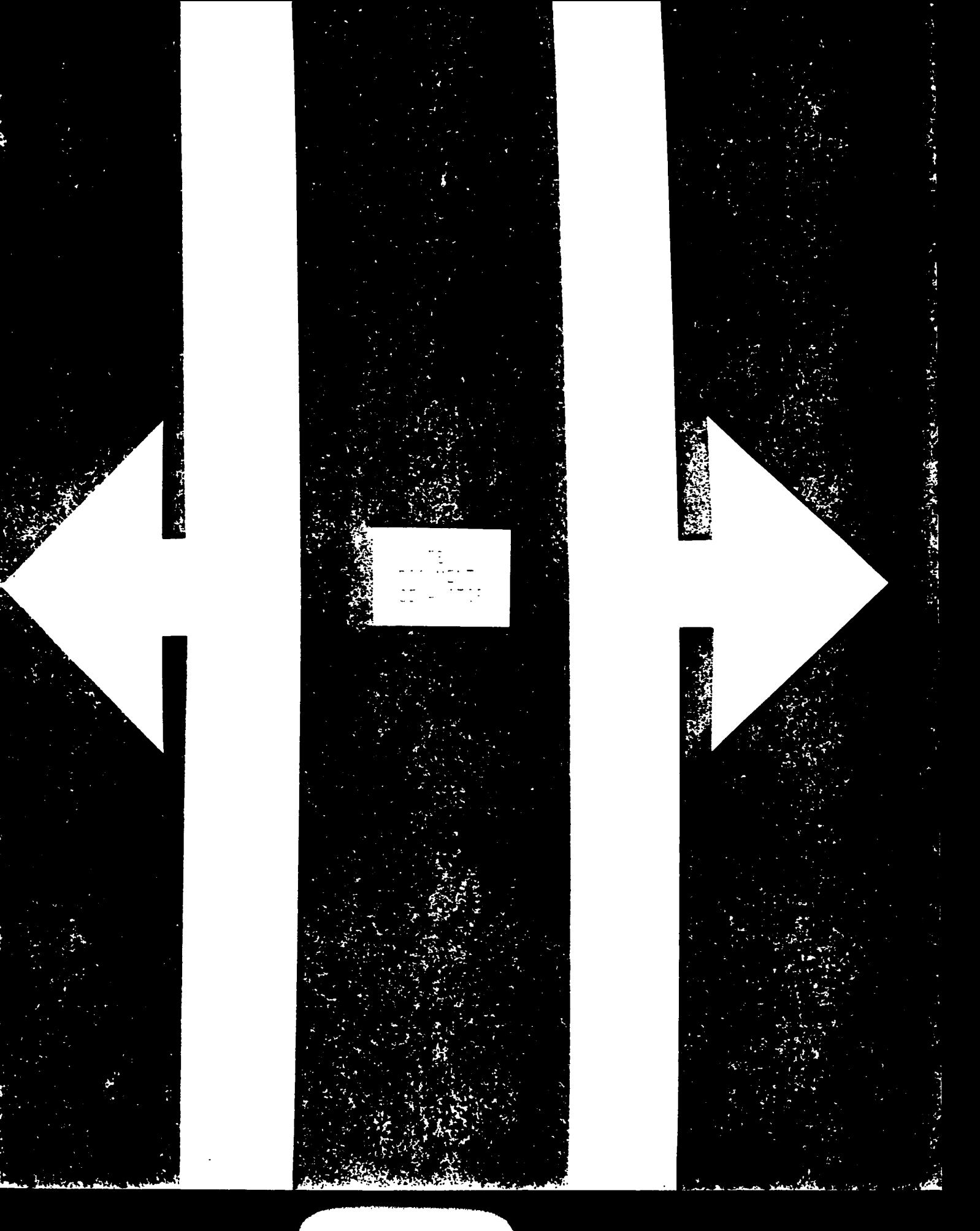
FEDERAL ELECTION COMMISSION

1325 K STREET N.W.
WASHINGTON, D.C. 20463

ADDITIONAL INFORMATION REGARDING THIS ORGANIZATION
MAY BE LOCATED IN A COMPLETED COMPLIANCE ACTION
FILE RELEASED BY THE COMMISSION AND MADE PUBLIC IN
THE PUBLIC RECORDS OFFICE. FOR THIS PARTICULAR
ORGANIZATION'S COMPLETED COMPLIANCE ACTION FILE
SIMPLY ASK FOR THE PRESS SUMMARY OF MUR # 1039.
THE PRESS SUMMARY WILL PROVIDE A BRIEF HISTORY OF
THE CASE AND A SUMMARY OF THE ACTIONS TAKEN, IF ANY.

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