



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

A83-88

REPORT OF THE AUDIT DIVISION
ON THE
GEORGIA FEDERAL ELECTIONS COMMITTEE

I. Background

A. Overview

3
5
6
3
6
1
7
0
7
0
1
6
3
5
3
This report is based on an audit of the Georgia Federal Elections Committee ("the Committee"), 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(b) of Title 2 of the United States Code which states, in part, that the Commission may conduct audits and field investigations of any political committee required to file a report under Section 434 of this title. Prior to conducting any audit under this section, the Commission shall perform an internal review of reports filed by selected committees to determine if the reports filed by a particular committee meet the threshold requirements for substantial compliance with the Act.

8
4
0
7
0
1
6
3
5
3
The Committee registered with the Federal Election Commission on June 14, 1976 and maintains its headquarters in Atlanta, Georgia.

The audit covered the period January 1, 1981, through December 31, 1982. The Committee reported a beginning cash balance on January 1, 1981 of \$2,823.47; total receipts for the period of \$222,071.24; total disbursements for the period of \$222,692.93; and an ending cash balance on December 31, 1982 of \$2,201.78.

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

B. Key Personnel

The Treasurers of the Committee during the period covered by the audit were Mr. Tommy Coleman from January 1, 1981 through November 22, 1982; and Mr. Paul Weston from November 23, 1982 through December 31, 1982. The current Treasurer is Ms. Carole Dabbs.

C. Scope

The audit included such tests as verification of total 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.

A. Misstatements of Financial Activity

8.4070163659

Section 434(b)(2) and (4) of Title 2 United States Code state, in part, that each report(s) shall disclose for the reporting period and the calendar year the total amount of all receipts and disbursements.

During the reconciliation of the Committee's reported activity to the bank activity, it was determined that the Committee understated both receipts and disbursements by \$4,997.96.

This understatement was the net result of the following reporting errors:

1) The Committee disclosed \$115,000 in expenditures on the pre-general election report schedules B; however, the detailed summary page disclosed only \$110,000. Therefore the Committee's expenditures were understated \$5,000.00.

2) On November 18, 1982, the Committee received \$5,000 from the proceeds of a loan secured by the Georgia Democratic Party. The Committee did not report receipt of the funds which resulted in a \$5,000 understatement of receipts.

3) Minor reporting errors accounted for the remaining \$2.04 differences.

On November 25, 1983, the Committee filed amended reports which materially corrected the misstatements noted above.

Recommendation

The Audit staff recommends no further action in this matter.

B. Itemization of Expenditures

Section 434(b) (5) (A) of Title 2 United States Code. states that each report shall disclose the name and address of each person to whom an expenditure in an aggregate amount or value in excess of \$200 within the calendar year is made by the reporting committee to meet a candidate or committee operating expense, together with the date, amount, and purpose of such operating expenditure.

A review of the Committee's expenditures revealed that eleven expenditures totaling \$16,584.84 which were in excess of or aggregated in excess of \$200.00 were not itemized on the Committee's reports. This represents 16% of the number and 19% of the dollar amount of expenditures requiring itemization. The Committee was provided with a list of these expenditures at the close of fieldwork.

On March 25, 1983 the Committee filed amended reports which disclosed all of the expenditures requiring itemization.

Recommendation

The Audit staff recommends no further action in this matter.

C. Matter Referred to the Office of General Counsel

A matter noted during the audit was referred to the Office of General Counsel.

84070163660

FBI
DOCUMENT
100-44-1000