



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

November 10, 2011

**MEMORANDUM**

**TO:** Patricia Carmona  
Chief Compliance Officer

Tom Hintermister  
Acting Assistant Staff Director  
Audit Division

**FROM:** Christopher Hughey *pch*  
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**SUBJECT:** Draft Final Audit Report on the National Right to Life Political Action Committee (LRA #12)

The Audit Division has submitted for our review the Draft Final Audit Report ("DFAR") for the National Right to Live Political Action Committee. The DFAR has two findings: (1) Misstatement of Financial Activity; and (2) Disclosure of Occupation and Name of Employer. We agree with the Audit Division as to these findings; however, we discuss the scope limitation below. If you have any questions, please contact Margaret J. Forman, the attorney assigned to this audit.

**SCOPE LIMITATION SHOULD BE MORE SPECIFIC**

The scope limitation states that although NRL PAC satisfied the minimum recordkeeping requirements of 11 C.F.R. 102.9, a lack of external documentation limited the Audit staff's testing of the proper reporting of debts and obligations and the adequacy of independent expenditure disclosures. According to the draft, the type of external documentation described includes invoices and broadcast station affidavits, which are items the Audit staff normally expects to find when conducting an audit.

We suggest that the scope limitation be more specific as to what precisely it was about the Committee's reporting of debts and obligations, or of independent expenditures, that the audit was unable to fully test. Independent expenditure reporting, in particular, involves a number of different requirements, and it is not clear from the draft which of these requirements could not be sufficiently tested.