




FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

A81-31

June 3, 1982

MEMORANDUM

TO: FRED EILAND
PRESS OFFICE

FROM: BOB COSTA 

SUBJECT: PUBLIC ISSUANCE OF FINAL AUDIT REPORT -
CITIZENS' ADVOCATE POLITICAL ACTION COMMITTEE

Attached please find a copy of the final audit report of the Citizens' Advocate Political Action Committee which was approved by the Commission on May 18, 1982.

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

Attachment as stated

cc: FEC Library
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Public Record



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REPORT OF THE AUDIT DIVISION
ON THE
CITIZENS' ADVOCATE POLITICAL ACTION COMMITTEE

I. Background

A. Overview

This report is based on an audit of the Citizens' Advocate Political Action 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.

The Committee registered with the Federal Election Commission on November 29, 1979. The Committee maintains its headquarters in Salt Lake City, Utah.

The audit covered the period January 1, 1980, through December 31, 1980. The Committee reported a cash balance at January 1, 1980 of \$6,645.00; total receipts for the period of \$108,728.98; total expenditures for the period of \$115,334.81; and a cash balance on December 31, 1980 of \$39.17.

This audit report is based on documents and work papers which support each of its 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 the Commissioners and appropriate staff for review.

B. Key Personnel

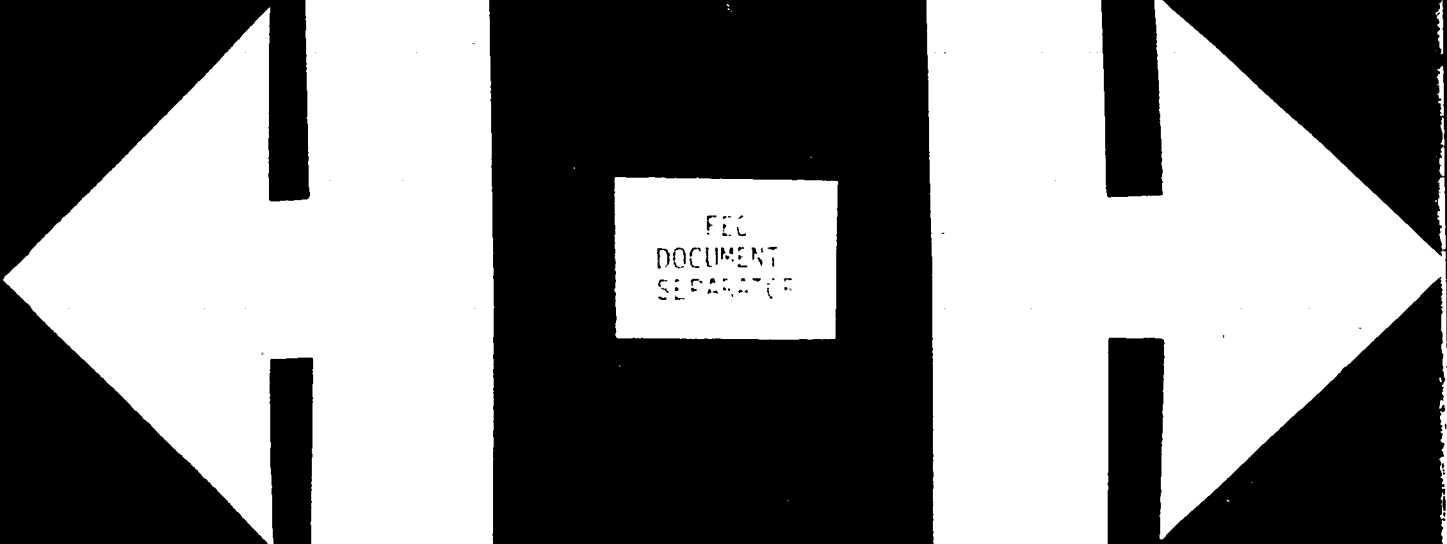
The Treasurer of the Committee during the period covered by the audit was Mr. Charles W. Akerlow.

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. However, for Committee receipts raised by a direct mail firm, which represents 84% of the Committee's individual receipts, the contribution records provided met the recordkeeping requirements of 2 U.S.C. 432(c) and 11 C.F.R. 102.9(a), but did not include any materials prepared outside of the Committee. Therefore, no verification of individual contribution transactions was performed.

II. Audit Findings and Recommendations

Matters noted during the audit were referred to the Commission's Office of General Counsel on May 18, 1982.



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SEPARATOR