



FEDERAL ELECTION COMMISSION
WASHINGTON, D C 20463

A83-49

REPORT OF THE AUDIT DIVISION
ON THE
COMMITTEE ON LETTER CARRIERS POLITICAL EDUCATION

I. Background

A. Overview

This report is based on an audit of the Committee on Letter Carriers Political Education ("COLCPE") 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 subsection, 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 Office of the Clerk of the United States House of Representatives on July 10, 1975, and maintains its headquarters in Washington, D.C.

The audit covered the period January 1, 1981 through December 31, 1982. The Committee reported an opening cash balance on January 1, 1981 of \$6,676.65; total receipts for the period of \$933,210.88; total disbursements for the period of \$481,962.94, and a closing cash balance on December 31, 1982 of \$457,924.59.

This audit report is based on documents and working 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 the Commissioners and appropriate staff for review.

B. Key Personnel

The Treasurer of the Committee during the period of audit was Ms. Florence M. Johnson.

C. Scope

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

II. Audit Finding and Recommendation

A. A matter noted during the Audit was referred to the Commission's Office of General Counsel on December 13, 1983.

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