



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

A83-90

REPORT OF THE AUDIT DIVISION
ON THE
UTAH REPUBLICAN PARTY (FEDERAL ACCOUNT)

I. Background

A. Overview

8 4 0 7 0 1 6 3 6 3 0
This report is based on an audit of the Utah Republican Party (Federal Account) ("the Committee"), undertaken by the Audit Division of the Federal Election Commission in accordance 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 Federal Election Commission on March 16, 1978 and maintains its headquarters in Salt Lake City, Utah.

The audit covered the period January 1, 1981 through December 31, 1982. The Committee reported an opening cash on hand balance on January 1, 1981 of \$1,022.85; total receipts for the period of \$130,977.36; total disbursements for the period of \$124,026.62 and a closing cash balance on December 31, 1982 of \$7,973.59.

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 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. G. Preston Parker. The current Treasurer is Mr. R. Todd Neilson.

C. Scope

The audit included such tests as verification of total reported receipts and disbursements 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. Audit Findings and Recommendations

A. Itemization of Expenditures

Section 434(b)(5) of Title 2 of the United States Code requires that each report under this section 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.

During the course of the audit it was noted that the Committee failed to itemize fifteen (15) expenditures, totaling \$11,044.60. This represents 39.47% of the number and 10.01% of the dollar value of those expenditures requiring itemization.

In the interim audit report the Audit staff recommended that the Committee amend its reports to properly itemize the above mentioned expenditures.

On December 6, 1983, the Committee filed an amendment to its disclosure reports which complied with this request.

Recommendation

The Audit staff recommends that no further action be taken on this matter.

3631
63
0701
840701

B. Itemization of Contributions
from/to Political Committees

Section 434(b)(3)(B) of Title 2 of the United States Code states that each report shall disclose the identification of each political committee which makes a contribution to the reporting committee during the reporting period, together with the date and amount of any such contribution.

In addition, Section 104.3(a)(4)(ii) of Title 11 of the Code of Federal Regulations, in relevant part, provides that each report shall disclose the identification of each contributor and the aggregate year-to-date total for such contributor to include all committees (including political committees and committees which do not qualify as political committees under the Act) which make contributions to the reporting committee during the reporting period, together with the date of receipt and amount of any such contribution.

Section 434(b)(4)(C) of Title 2 of the United States Code states that each report shall disclose transfers to affiliated committees and, where the reporting committee is a political party committee, transfers to other political party committees, regardless of whether they are affiliated.

During the course of the audit it was noted that the Committee failed to itemize seven (7) contributions totaling \$40,625.00, received from political committees and other committees not qualified as political committees under the Act.^{1/}

Further, the Committee made a transfer to a non-federal committee (Utah Republican Party), totaling \$6,000, which was not itemized.

In the interim audit report the Audit staff recommended that the Committee amend its reports to properly itemize the above mentioned contributions/transfer.

On December 6, 1983, the Committee filed an amendment to its disclosure reports which complied with this request.

Recommendation

The Audit staff recommends that no further action be taken on this matter.

^{1/} Three of seven contributions, totaling \$40,000, were received from the Republican National Committee - Expenditures.

3407013632

FBI
DOCUMENT
100-44-1000