



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

A 84-1

REPORT OF THE AUDIT DIVISION

ON THE

INTERNATIONAL CHIROPRACTORS POLITICAL ACTION COMMITTEE

I. Background

A. Overview

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This report is based on an audit of the International Chiropractors 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 2 U.S.C. § 438(b) which states, in part, that the Commission may conduct audits and field investigations of any political committee required to file a report under § 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 September 24, 1976.^{1/} The Committee maintains its headquarters in Washington, D. C.

The audit covered the period January 1, 1983, through June 30, 1984. The Committee reported a cash balance on January 1, 1983 of \$28,836.51, total receipts for the period of \$65,055.97; total disbursements for the period of \$91,414.92 and a cash balance on June 30, 1984 of \$2,477.56.

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 decision on the matter in the report and were available to the Commissioners and appropriate staff for review.

^{1/} This date reflects the Commission's receipt of an amended Committee Statement of Organization. The Committee's original Statement of Organization could not be located.

B. Key Personnel

The Treasurer of the Committee during the period covered by the audit was Bruce E. Nordstrom, D. C.

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 Finding and Recommendation

A. Itemization of Expenditures

Section 434(b) (5) (A) of Title 2, United States Code states, in part, that a political committee shall disclose the name and address of each person to whom an expenditure in an aggregate amount or value in excess of \$200.00 within the calendar year is made by the reporting committee, together with the date, amount, and purpose of such operating expenditure.

A review of the Committee's expenditure records indicated that there were 38 operating expenditures in excess of, or aggregating in excess of \$200.00, which were not itemized on Committee disclosure reports. These expenditures totaled \$38,330.91 and represented 97% of the number and 96% of the dollar value of operating expenditures requiring itemization. Committee officials stated that these omissions were purely an oversight which would be corrected.

On October 4, 1984, the Committee filed amended reports disclosing these expenditures.

Recommendation

The Audit staff recommends no further action on this matter.

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