



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

A84-2

REPORT OF THE AUDIT DIVISION  
ON THE  
LONG ISLAND AEROSPACE POLITICAL COMMITTEE (FEDERAL)

I. Background

A. Overview

This report is based on an audit of the Long Island Aerospace Political Committee (Federal) ("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 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 January 20, 1982 and maintains its headquarters in Baldwin, New York.

The audit covered the period January 1, 1983, through May 31, 1984. The Committee reported a beginning cash balance on January 1, 1983 of \$2,732.40; total receipts for the period of \$114,675.00; total disbursements for the period of \$98,922.23; and an ending cash balance on May 31, 1984 of \$18,485.17.

This 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 Commissioners and appropriate staff for review.

B. Key Personnel

The treasurer of the committee during the period covered by the audit was Mr. Lester Kerner.

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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.

II. Audit Findings and Recommendations

A. Itemization of Transfers to Other Political Committees

Section 434 (b) (6) (B) (i) of Title 2, United States Code requires political committees other than authorized committees to report the name and address of each political committee which has received a contribution from the reporting committee during the reporting period, together with the date and amount of such contribution.

In February and March of 1983 the Committee made six(6) contributions to six(6) different political committees totalling \$10,000.00 which were not itemized on Committee reports. On August 1, 1984 Committee officials supplied the Audit staff an amended copy of schedule B itemizing the six(6) contributions as required.

In addition, it was noted that the Committee itemized seven(7) other contributions to other political committees without disclosing those committees' addresses as required. On August 1, 1984 the Committee supplied the Audit staff with a listing of the addresses for the seven(7) committees to be included in comprehensive amendments for 1983 and 1984. The amendments were filed on August 2, 1984.

Recommendation

The Audit Staff recommends no further action in this matter.

B. Itemization of Contributions From Individuals

Section 434(b) (3) (A) of Title 2, United States Code requires a political committee to disclose the identification of each person who makes a contribution to the committee in excess of \$200.00. The Act, at 2 U. S. C. § 431(13) (A) defines "identification" to include, in the case of an individual, the name, mailing address, occupation, and name of his or her employer.

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During 1983 the Committee itemized 60 contributions, each in excess of \$200.00, from 27 different individuals without disclosing the occupation and name of employer as required. On August 1, 1984 the Committee supplied the Audit staff with a listing of the occupation and name of employer for the 27 individuals to be included in a comprehensive amendment for 1983. The amendment was filed on August 2, 1984.

Recommendation

The Audit staff recommends no further action in this matter.

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