



# FEDERAL ELECTION COMMISSION

1325 K STREET N.W.  
WASHINGTON, D.C. 20463

## REPORT OF THE AUDIT DIVISION ON THE BILL NICHOLS CAMPAIGN FUND

### I. Background

#### A. Overview

This report is based on an audit of the Bill Nichols Campaign Fund ("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(a)(8) of Title 2 of the United States Code which directs the Commission to make from time to time audits and field investigations with respect to reports and statements filed under the provisions of the Act.

The Committee registered with the Federal Election Commission on December 2, 1976 in support of Bill Nichols, a candidate for re-election to the office of United States Representative from the Third (3rd) Congressional District of Alabama. The Committee filed reports for the period beginning with October 18, 1976 which covered through June 30, 1977. Mr. Nichols filed candidate reports disclosing the activity related to his 1976 campaign covering the period February 28, 1975 through December 31, 1976. The Committee maintains its headquarters in Sylacauga, Alabama.

The Audit covered the period from January 1, 1975, through June 30, 1977, the final coverage date of the current report filed by the Committee at the time of the audit. The candidate reported a beginning cash balance at February 28, 1975, of \$11,268.74 <sup>1/</sup>, total receipts for the period of \$11,764.44, total expenditures for the period of \$25,635.81 and a closing cash balance at December 31, 1976 of \$-0- <sup>2/</sup>. The Committee reported a beginning cash balance at October 18, 1976, of \$-0-, total receipts for the period of \$15,073.77, total expenditures for the period of \$5,843.68 and a closing cash balance at June 30, 1977 of \$9,230.09.



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

B. Key Personnel

The principal officers of the Committee for the period covered by the audit were Alberta Fowler, Chairperson, and T. B. Brown, Jr., Treasurer.

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. Auditor's Statement and Description of Findings

It is the opinion of the Audit staff, based upon examination of the reports and statements filed and the records presented, that the reports and statements of the Bill Nichols Campaign Fund fairly present the financial activities of the Committee for the period covered by the audit. No material problems in complying with the Federal Election Campaign Act were discovered during the course of the audits.

1/ Although the Candidate's first report covered October 25, 1974 through January 31, 1975, an analysis of the Committee's records indicated that all the reported activity occurred prior to December 31, 1974. The Candidate filed a report certifying no receipts or expenditures for the period January 1, 1975 through February 28, 1975. Therefore, the beginning cash on the Candidate's report covering February 28, 1975 through June 30, 1975 was used as the beginning cash for the period covered by the audit.

2/ The Candidate, for the period January 31, 1976 through December 31, 1976 understated total receipts by \$40.00, and overstated expenditures by \$2,562.63.

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CONGRESSIONAL AUDIT REPORT

Candidate/Committee: Bill Nichols / Bill Nichols Campaign Fund

State: Alabama

District: 3

Location: Sylacauga

Political Party Affiliation: Democrat

Major Opponent(s): None

Other Candidates Audited: None

Votes Cast: General Election - Nichols 106,935 Ogburn Gardner 1,111

Primary Election - Nichols 94,778 George Wingard 8,657

Total Receipts for Period: \$15,073.77

Total Expenditures for Period: \$ 5,843.68

First Elected (if applicable): 1966

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