



FEDERAL ELECTION COMMISSION

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

REPORT OF THE AUDIT DIVISION ON THE CITIZENS FOR BRECKINRIDGE

I. Background

A. Overview

This report is based upon an audit of the Citizens for Breckinridge ("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 Clerk of the U.S. House of Representatives on April 14, 1972, in support of John B. Breckinridge, candidate for election to the U.S. House of Representatives from the Sixth (6th) District of Kentucky. On April 5, 1976, the Candidate designated the Committee as his principal campaign committee. The Committee maintains its headquarters in Lexington, Kentucky.

The audit covered the period January 1, 1975, through September 30, 1977. The Committee reported a beginning cash balance at January 1, 1975, of \$6,118.71, total receipts of \$10,321.88, total expenditures of \$13,491.59, and a closing cash balance at December 31, 1976, of \$2,949.00. ^{1/}

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.

^{1/} The Committee filed FEC Form 3a for the first three quarters of 1977.



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B. Key Personnel

The principal officers of the Committee during the period audited were Mr. J. T. Denton, Finance Chairman, 2/ Mr. Lucien Congleton, Treasurer, and Mrs. John B. Breckinridge, Deputy 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

It is the opinion of the Audit staff, based on examination of the reports and statements filed and the records presented, that, the reports and statements of the Citizens for Breckinridge Committee 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 audit.

2/ During discussion with Mrs. Breckinridge, Deputy Treasurer, it was verified that Mr. Denton performed all duties as Committee Chairman.

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