



FEDERAL ELECTION COMMISSION  
WASHINGTON D C 20463

November 15, 1989

MEMORANDUM

TO: FRED EILAND  
PRESS OFFICER

FROM: ROBERT J. COSTA *RC*  
ASSISTANT STAFF DIRECTOR  
AUDIT DIVISION

SUBJECT: PUBLIC ISSUANCE OF THE FINAL AUDIT REPORT  
ON THE FRIENDS OF MATTINGLY

Attached please find a copy of the Final Audit Report on the Friends of Mattingly which was approved by the Commission on October 10, 1989.

Informational copies of the report have been received by all parties involved and the report may be released to the public.

Attachment as stated

cc: Office of General Counsel  
Office of Public Disclosure  
Reports Analysis Division  
FEC Library

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FEDERAL ELECTION COMMISSION  
WASHINGTON DC 20463

REPORT OF THE AUDIT DIVISION  
ON  
FRIENDS OF MATTINGLY

I. Background

A. Overview

This report is based on an audit of Friends of Mattingly ("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 section, 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 U.S. Senate for the 1980 election and amended its registration on February 4, 1982 to include activity from July 1, 1981 forward as activity for the 1986 election. The Committee registered as the principal campaign committee of Mack Mattingly, Republican candidate for the U.S. Senate from the state of Georgia. The Committee maintains its headquarters in Brunswick, Georgia.

The audit covered the period from January 1, 1985 through December 31, 1986, the closing date for the latest report filed at the time of the audit.<sup>1/</sup> The Committee reported a cash balance on January 1, 1985 of \$316,713.99; total receipts for the period of \$4,856,313.45; total disbursements for the period of \$5,119,252.26; and a closing cash balance on December 31, 1986 of \$53,775.18.

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<sup>1/</sup> It should be noted that contribution records prior to 1/1/85 were reviewed in order to test the 2 U.S.C. § 441a(a) limitations for pre-1985 contributions includable in the 1986 election cycle.

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This audit report is based on documents and workpapers which support 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.

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B. Key Personnel

The Treasurer of the Committee during the period covered by the audit was Mr. Donald P. Gammon.

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

Matters noted during the Audit were referred to the Office of the General Counsel.

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