



FEDERAL ELECTION COMMISSION
WASHINGTON, DC 20543

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May 7, 1996

MEMORANDUM

TO: RON M. HARRIS
PRESS OFFICER
PRESS OFFICE

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

SUBJECT: PUBLIC ISSUANCE OF THE FINAL AUDIT REPORT ON
FRIENDS OF CONRAD BURNS

Attached please find a copy of the final audit report and related documents on Friends of Conrad Burns, which was approved by the Commission on April 24, 1996.

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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**REPORT OF THE AUDIT DIVISION
ON**

The Friends of Conrad Burns

Approved April 24, 1996



**FEDERAL ELECTION COMMISSION
999 E STREET, N.W.
WASHINGTON, D.C.**

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FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20542

FINAL AUDIT REPORT
ON
THE FRIENDS OF CONRAD BURNS
EXECUTIVE SUMMARY

The Friends of Conrad Burns (the Committee) registered with the Secretary of the Senate on February 16, 1988 as the principal campaign committee for Conrad Burns, Republican candidate for the U.S. Senate from the State of Montana.

The audit was conducted pursuant to 2 U.S.C. Section 438(b), which states, that the Commission may conduct audits of any political committee whose reports fail to meet the threshold level of compliance set by the Commission.

The findings of the audit were presented to the Committee at an exit conference held at the completion of field work on August 16, 1995, and later, in an interim audit report.

The following is an overview of the findings contained in the final audit report.

Apparent Excessive Contributions from Individuals- 2 U.S.C. Section 441a(a)(1)(A); 11 CFR Sections; 103.3(b)(3) and (4), 110.1(b)(5), 110.1(e), 110.1(k), 110.1(l)(1), (2), (3), (5) and (6). The Committee received excessive contributions to the primary election totaling \$20,888 which were not timely resolved due either to refunds not made, or redesignations or reattributions not obtained, within the required sixty days. The Committee received and failed to document any resolution for additional excessive contributions totaling \$56,305. For \$13,215 of the unresolved excessive contributions, the Committee received inadequate reattribution documentation. For another \$3,322 of contributions, refund checks were prepared and never negotiated. For the balance, \$39,768, no reattribution or redesignation documentation was provided. Pending the final determination with respect to the unresolved excessive contributions, the Committee, in its Year End 1995 Disclosure Reports, reported each excessive contribution as a debt to the contributor.

Apparent Misstatement of Financial Activity- 2 U.S.C. Sections 434(b)(1), (2), and (4). For 1993, the Committee overstated beginning cash-on-hand by \$3,524 and understated disbursements by \$7,436. These misstatements and a small receipts overstatement

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caused a year end cash-on-hand overstatement of \$11,062. In 1994, the Committee carried forward the overstatement from the previous period. It also understated receipts by \$25,708 and disbursements by \$78,869. Ending cash-on-hand for 1994 was overstated by \$24,781 as a result of these misstatements and an unexplained reduction of \$39,441 to the beginning cash balance on the Pre-General Election disclosure report. The Committee filed amended reports on March 18, 1996 which materially corrected the misstatements for 1993 and 1994.

Contributions Subject to 48 Hour Disclosure Notices- 11 CFR Section 104.5(f). For the general election, the Committee failed to file the required notices for 77 contributions totaling \$119,000. Sixty-eight of the contributions totaling \$106,500 for which notices were not filed were deposited between October 20 and October 24. The Committee has offered no explanation of its failure to file the required notices.

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FEDERAL ELECTION COMMISSION
WASHINGTON, DC 20540

REPORT OF THE AUDIT DIVISION
ON
THE FRIENDS OF CONRAD BURNS

I. Background

A. Audit Authority

This report is based on an audit of The Friends of Conrad Burns (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 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.

B. Audit Coverage

The audit covered the period from January 1, 1993 through December 31, 1994.^{1/} The Committee reported a beginning cash balance at January 1, 1993 of \$205,240; total receipts for the period of \$3,065,094; total disbursements for the period of \$3,157,088; and an ending cash balance on December 31, 1994 of \$73,804.^{2/}

^{1/} Contributions received since the prior election were reviewed for compliance with limitations (see findings II.A.1. and II.A.2.).

^{2/} All figures in this report have been rounded to the nearest dollar. The amounts do not foot due a discrepancy of \$39,441 between the reported ending cash balance at October 20, 1994 and the beginning cash balance at October 21, 1994.

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C. Campaign Organization

The Committee registered with the Secretary of the Senate on February 16, 1988 as the principal campaign committee for Conrad Burns, Republican candidate for the U.S. Senate from the State of Montana. The Committee Treasurer during the audit period and currently is Mr. Jim Swain. In addition, the Candidate designated four other authorized committees: Warner-Nickles '93 Committee, Warner-Nickles '94 Committee, The Republican Senate Victory '94 Committee and the Senate Victory Fund '94. These committees acted as fundraising representatives for joint fundraising efforts for the Committee and other participating committees. The Committee maintains its headquarters in Billings, Montana.

To handle its financial activity, the Committee used seven bank accounts at various times. From these accounts, the Committee made 3,112 disbursements totaling \$3,243,394. Approximately 19,300 contributions were received from more than 14,500 persons totaling \$1,516,331.^{3/} These contributions accounted for 49.1% of receipts. Approximately 1,180 contributions were received from 711 political committees and other committees totaling \$1,468,877 ^{3/} accounting for an additional 47.5% of receipts. Interest and offsets to operating expenditures accounted for the remaining \$105,610 (3.4%).

D. Audit Scope and Procedures

The audit included testing of the following general categories:

1. The receipt of contributions or loans in excess of the statutory limitations (see Finding II.A.);
2. the receipt of contributions from prohibited sources, such as those from corporations or labor organizations;
3. proper disclosure of receipts from individuals, political committees and other entities, to include the itemization of contributions or other receipts when required, as well as, the completeness and accuracy of the information disclosed (see Finding II.C.);

^{3/} Included in these amounts were contributions made through joint fundraising committees; \$32,198 from individuals and \$106,726 from political committees and other committees. The Committee reported no redesignations of contributions from the 1988 election cycle to the 1994 cycle. In addition, the contribution documentation did not indicate that any contributions designated for 1988 were redesignated.

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4. proper disclosure of disbursements including the itemization of disbursements when required, as well as, the completeness and accuracy of the information disclosed;
5. proper disclosure of campaign debts and obligations;
6. the accuracy of total reported receipts, disbursements and cash balances as compared to campaign bank records (see Finding II.B.);
7. adequate recordkeeping for campaign transactions; and
8. other audit procedures that were deemed necessary in the situation.

This 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. Unless specifically discussed below, no material non-compliance was detected. It should be noted that the Commission may pursue further any of the matters discussed in this report in an enforcement action.

II. Audit Findings and Recommendations

A. Apparent Excessive Contributions from Individuals

Section 441a(a)(1)(A) of Title 2 of the United States Code and Section 110.1(b)(1) of Title 11 of the Code of Federal Regulations state, in part, that no person shall make contributions to any candidate and his authorized political committees with respect to any election for Federal office which, in the aggregate, exceed \$1000.

Section 103.3(b)(3) of Title 11 of the Code of Federal Regulations states, in part, that if any contribution which exceeds the contribution limitations set forth at 11 CFR §110.1 is deposited, the treasurer may request redesignation or reattribution of the contribution by the contributor in accordance with 11 CFR 110.1(b) or 110.1(k) as appropriate. If a redesignation or reattribution is not obtained, the treasurer shall, within sixty days of the treasurer's receipt of the contribution, refund the contribution to the contributor.

Section 110.1(b)(5) of Title 11 of the Code of Federal Regulations states, in relevant part, that the treasurer of an authorized political committee may request a written redesignation of a contribution by the contributor for a different election if the contribution exceeds the limitation on contributions set forth

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in 11 CFR 110.1(b)(1). A contribution shall be considered to be redesignated for another election if the treasurer of the recipient authorized political committee requests that the contributor provide a written redesignation of the contribution and informs the contributor that he may request the refund of the contribution and within sixty days from the date of the treasurer's receipt of the contribution, the contributor provides the treasurer with a signed redesignation of the contribution for another election.

Section 110.1(k) of Title 11 of the Code of Federal Regulations states, in relevant part, if a contribution to a candidate either on its face or when aggregated with other contributions from the same contributor, exceeds the limitations on contributions set forth in 11 CFR 110.1(b), the treasurer of the recipient political committee may ask the contributor whether the contribution was intended to be a joint contribution by more than one person. A contribution shall be considered to be reattributed to another contributor if the treasurer of the recipient political committee asks the contributor whether the contribution is intended to be a joint contribution by more than one person, and informs the contributor that he or she may request the return of the excessive portion of the contribution if it is not intended to be a joint contribution and within sixty days from the date of the treasurer's receipt of the contribution, the contributors provide the treasurer with a written reattribution of the contributions which is signed by each contributor, and which indicates the amount to be attributed to each contributor if equal attribution is not intended.

Sections 110.1(l)(1), (2) and (3) of Title 11 of the Code of Federal Regulations state, in part, that if a political committee receives a contribution designated in writing for a particular election, the treasurer shall retain a copy of the written designation as required by 11 CFR 110.1(b)(4). If the written designation is made on a check or other written instrument, the treasurer shall retain a full-size photocopy of the check or written instrument. If a political committee receives a written redesignation of a contribution for a different election, the treasurer shall retain the written redesignation provided by the contributor, as required by 11 CFR 110.1(b)(5) and 11 CFR 110.1(k).

Section 110.1(l)(5) of Title 11 of the Code of Federal Regulations states, in part, that if a political committee does not retain the written records concerning redesignations or reattributions, the redesignation or reattribution shall not be effective and the original designation or attribution shall control.

Section 110.1(l)(6) of Title 11 of the Code of Federal Regulations states, in part, that for each written redesignation or written reattribution of a contribution, the political committee shall retain documentation demonstrating when the

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written redesignation or written reattribution was received. Such documentation shall consist of either the postmarked envelope in which the documentation was received, having the documentation dated by the contributor or having the documentation dated by the committee upon receipt.^{4/}

Section 110.1(e) of Title 11 of the Code of Federal Regulations states, in part, that a contribution by a partnership shall not exceed the limitations on contributions in 11 CFR 110.1(b).

Section 103.3(b)(4) of Title 11 of the Code of Federal Regulations states that any contribution which appears to be illegal under 11 CFR § 103.3(b)(3), and which is deposited into a campaign depository shall not be used for any disbursements by the political committee until the contribution has been determined to be legal. The political committee must either establish a separate account in a campaign depository for such contributions or maintain sufficient funds to make all such refunds.

The Audit staff reviewed the Committee's receipt records from 1989 through the end of the audit period^{5/} and initially identified 112 individuals and two partnerships whose contributions appeared to exceed the contribution limitations by \$77,193. Of this total, \$56,305 ^{6/} had not been reattributed, redesignated or refunded and \$20,888 had been redesignated or reattributed but the actions were either untimely or undated.

1. Excessive Contributions Resolved Untimely

The Audit staff identified excessive contributions to the primary election totaling \$20,888 for which either refunds were made or redesignations or reattributions were obtained, but not within sixty days. For \$11,304 of the total resolved untimely, the redesignation or reattribution is not dated and therefore is considered to be untimely.

At the exit conference, the Audit staff provided the Committee a schedule of individuals and their excessive contributions which were determined to have been resolved untimely. Committee representatives did not address the matter.

^{4/} This regulation became effective November 6, 1991.

^{5/} Senator Burns' previous election was held in 1988 and all contributions received since that time are included in determining potentially excessive contributions for the audit period.

^{6/} Of this excessive amount, \$45,303 applied to the primary election and \$11,002 applied to the general election.

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In a response made subsequent to the exit conference, the Committee raised two issues regarding the untimely resolved excessive contributions. First, the Committee noted that prior to November 6, 1991, 11 CFR §110.1 did not require reattribution or redesignation documentation to be dated and therefore any documentation otherwise correct would be sufficient. The Audit staff reviewed its documentation and found one untimely resolved excessive contribution of \$1,000 for which there was an undated redesignation made prior to November 6, 1991. This resulted in no change, however, because it was the Commission's previous policy to treat undated redesignations and reattributions as untimely since the requirement that written redesignations and reattributions be obtained within the sixty day time period was in effect prior to the November 1991 adjustment to the regulations.

Second, the Committee noted that its computer database included the date on which reattribution and redesignation documentation was received. The Audit staff declined to accept the computer entries as a method of dating the receipt of redesignation or reattribution documentation because 11 CFR §110.1(1)(6) specifically allows a committee to date documentation only by either retaining the postmarked envelope in which the documentation was received, having the documentation dated by the contributor or dating the documentation themselves upon receipt.

As a result of the Committee's response, no adjustments were made. Excessive contributions totaling \$20,888 were considered to be resolved untimely (see Attachment 1).

In the interim audit report, the Audit staff recommended the Committee present evidence that the contributions were either not excessive, or were reattributed, redesignated or refunded in a timely manner.

In its response to the interim audit report, the Committee stated:

"...in its August 30, 1995, Response the Committee identified four contributors whose contributions were made prior to the effective date of the Commission's changed November 6, 1991, regulations regarding reattributions and redesignations. The Audit staff acknowledges that it has a written redesignation for at least one of these contributors, but did not change the status of this contribution as resolved untimely 'because it was the Commission's previous policy to treat undesignated[sic] redesignations and reattributions as untimely since the requirement that written redesignations and reattributions be obtained within the sixty day time period was in effect prior to the

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November 1991 adjustment to the regulations.' However, there is no cite in the Report regarding this supposed Commission "policy," nor was that "policy" reflected in the Commission's previous regulation. Rather, committees are entitled to rely on the regulations, and the pre-November 6, 1991, regulations did not state a "policy" of requiring written redesignations to be obtained within sixty days. Thus, the Committee could not have violated the regulation.

"Second, with respect to the remainder of the written redesignations and reattributions which the Committee provided to the Commission, the Interim Audit report notes that the Committee provided computer records which identify the date of the reattributions and redesignations. The Audit Division does not deny that these records are accurate and reliable, nor does the Audit Division otherwise allege that the redesignation and reattributions were not made in a timely manner. In fact, the Audit staff has acknowledged that the Committee's contribution records were extremely accurate. These computer entries therefore conclusively prove that the Committee received timely redesignations and reattributions.

"Unfortunately, the Audit Division has not accepted this un rebutted evidence solely on the grounds that this evidence does not comply with the four corners of the regulation found at 11 C.F.R. § 110.1 (1) (6). However, in this case, the Committee's computer records operated as the Committee's date stamp for the purpose of complying with the regulation. That is, the date of redesignation or attribution was entered into the computer as a memo entry providing the Committee and the Commission both with accurate information regarding the dates of the reattributions and redesignations.

"Moreover, even if it were true that the computer records did not comply to the letter of the regulation, they nonetheless contain reliable and accurate data regarding the date of the designations and reallocations which is not, and cannot be rebutted by the Audit

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Division. This factual data conclusively proves that the Committee obtained the redesignations within sixty days as required by 11 C.F.R. § 110.1."

The Committee at the outset refers to Regulation 11 CFR §110.1(1)(6) which became effective on November 6, 1991. This regulation specified how a committee must prove that a redesignation or reattribution occurred within sixty days. It stated that committees should establish evidence of timely compliance by having the contributor date the written request or having the committee date the request upon receipt or retain the postmarked envelope in which the request was received.

Prior to November 6, 1991, all other regulations regarding reattribution and redesignation were in effect (11 CFR §§110.1(b)(5), (k), (1)(1),(2),(3),(5)). Contrary to the Committee's assertion, the existing regulations required a committee receiving excessive contributions to redesignate, reattribute or refund the excessive amounts within the sixty days. These regulations further required reattribution or redesignation requests be made in writing and the committee retain the contributor's written request in order for the request to remain effective. If the committee failed to maintain the documentation, the original designation or attribution controlled. The Commission's adoption of 11 CFR §110.1(1)(6) was a clarification of existing regulations and not a policy change. The Committee was therefore still required to demonstrate that reattributions and redesignations were made within sixty days.

The Audit staff did not state in the interim audit report that dates for the reattribution or redesignation documentation were listed in the Committee database. We were able to determine that the committee's receipts database was complete when compared to bank records. However, the Committee's non-receipt file which contained reattribution and redesignation information could not be verified and it appears that the information is incomplete. The Committee did make ninety-four entries to record actions it apparently took regarding reattributions and redesignations. Of the thirty-six untimely resolved excessive contributions identified by the Audit staff, eleven involved refunds made after sixty days. The remaining twenty-five items were untimely due to undated documentation. Only two of these twenty-five had related records in the file containing reattribution and redesignation information. Thus, even if the computer dating could be verified as accurate and was deemed an acceptable method of date stamping, it would only affect two items totaling \$750. Given the incompleteness of the computer records, the computer entries do not conclusively prove that the Committee received timely redesignations and reattributions. In the opinion of the Audit staff, no conclusion can be drawn about the timeliness of the Committee's redesignations and reattributions based on related data in the Committee's computer records.

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The Audit staff made no changes based on the Committee's response. Accordingly, the Audit staff believes the Committee had untimely resolved excessive contributions totaling \$20,888.

2. Unresolved Excessive Contributions

Excessive contributions totaling \$56,305 appeared to be unresolved. For \$13,215, the Committee received reattribution documentation which was signed only by the person who had signed the check. Without the signature of the additional contributor, the reattribution is not valid. The unresolved amount also includes excessive contributions totaling \$3,322 for which ten refund checks were prepared but were never negotiated. No reattribution or redesignation documentation was provided for the remaining \$39,768.

Included among the contributions for which no reattribution or redesignation was found are two excessive contributions from partnerships. Prior to the primary election, the partnerships contributed \$2,500 and \$1,500. As a result, one partnership made a \$500 excessive contribution and the other made a \$1,500 excessive contribution. In addition, the partners in both partnerships were the same three individuals and thus each partner made contributions totaling \$1,333. The Committee provided redesignation documentation for two of the partners but did not obtain redesignation documentation for the partnerships; thus the redesignation documentation from the two partners is not relevant. The Audit staff is not pursuing the excessive contributions from the individuals because once the excessive contributions are refunded to the partnerships, the refunds will flow to the individual partners.

At the exit conference, the Audit staff gave the Committee a schedule of the individuals and their excessive contributions. The Committee's Counsel questioned the inclusion of the outstanding checks in the unresolved excessive amounts. Additionally, she stated that the regulations do not obligate the Committee to tell contributors to cash the checks. Nine of the ten refund checks which were not negotiated were written on June 30, 1994. All but one check written on that date were refunds and the only check negotiated was the check written for other than a refund. Since none of the refund checks were negotiated, it suggests that the checks were not delivered to the contributors and thus do not constitute a refund. The Committee should have made subsequent efforts to refund the contributions particularly with respect to the nine checks written on the same day. The Committee is correct that the regulation does not obligate the Committee "to tell the contributor that the refund check must be cashed," however, it also does not allow the Committee to retain and use funds which are not permissible under the Act. The Committee still retains and has used the funds for which the refund checks were not negotiated. These excessive contributions are yet to be resolved.

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The Audit staff notes that the Committee, to comply with 11 CFR §103.3(b)(4), should have either maintained a separate account for contributions appearing to be illegal under 11 CFR §103.3(b)(3) or sufficient funds to make all such refunds. The Committee did not use a separate account. For the audit period, the Committee maintained a cash balance in excess of the total for the outstanding unresolved excessive contributions.^{7/}

The Committee stated in a response subsequent to the exit conference that some of the excessive contribution amounts were made prior to the audit period. The Audit staff acknowledges this but reiterates that all contributions received since Senator Burns' last election are included in determining potentially excessive contributions for elections which occurred in the audit period.

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Additionally, the Committee stated that it was not required by the Act to maintain documentation for the period between 1989 and 1992.^{8/} Thus, the Committee reasoned that, any redesignation or reattribution which occurred within this period should be held effective because it was not their policy to take such actions without the proper documented requests from the contributors.^{9/} Although 11 CFR §110.1 (1)(5) requires committees to maintain reattribution and redesignation documentation in order for them to be effective, the Audit staff reviewed the Committee's disclosure reports for the relevant periods to see how the Committee had reported the contributions. Of fifteen instances where the individuals had made excessive contributions prior to June 1992, five excessive contributions totaling \$5,000 were identified which were reported as either redesignated or reattributed. These items were removed from the excessive total. The Audit staff assumes that if the Committee did not report a contribution as redesignated or reattributed, no documentation was received and these items were not removed from the total of excessive contributions.

^{7/} At year end, the Committee had a cash balance of \$49,023 and reported a debt of \$151,254.

^{8/} 2 U.S.C. §432(d) requires a committee to maintain records for three years after the report is filed.

^{9/} Although the Committee did not maintain the reattribution or redesignation documentation for 1989 through 1992, it was able to provide the Audit staff with substantially complete receipt records for the same period. Except where noted on Attachment 1, copies of contributor checks for the excessive contributions were found.

The Committee also stated that its computer entries contradict the Audit staff's unresolved excessive contributions for sixty-nine individuals in that for these individuals, their records indicate reattributions or redesignations had been made. To support the reliability and accuracy of their computer database, the Committee provided an affidavit from its office manager who served from the spring of 1992 through November of 1993, which stated:

"As the Office Manager I was responsible for making sure that the Friends of Conrad Burns did not receive excessive contributions. I therefore followed a standard procedure for dealing with all contributions which either appeared on their face to be excessive or when aggregated with other contributions appeared to create a problem.

"First, I would send the contributor or contributors a redesignation or reattribution form, as appropriate, and informed the contributor(s) that they may redesignate the contribution toward the general election or reattribute the contribution. All such letters included a self-addressed stamped envelope with the request.

"If no response was received, I would generally send a follow-up letter. If a contributor (or contributors) failed to reattribute or redesignate a contribution, the Committee would make an appropriate refund.

"I and the Committee did not unilaterally redesignate or reattribute contributions. Rather, these were done at the direction of the contributors. Furthermore, the Committee did not enter a contribution into the computer as a contribution toward the general election unless so designated by the contributor, nor were contributions reattributed without the consent of the contributors."

As noted previously in II.A.1., the Regulations require that committees retain written redesignations or reattributions and absent the written redesignation or reattribution, 11 CFR §110.1(1)(5) states that the original designation or attribution controls. Computer records are not a substitute for maintaining the required reattribution or redesignation documentation. A statement that excessive contributions were redesignated or reattributed according to the

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direction of the contributor does not allow the Audit staff to independently verify that the documentation was actually obtained or contained the necessary signatures. The Audit staff's finding is based on the documentation available for review.

The Committee also provided three valid redesignation instruments which were not previously available. The Audit staff had also included two individuals with same name as one excessive contributor. These items resulted in a further reduction of \$1,665 to the unresolved excessive total. As a result of the adjustments noted above, excessive contributions totaling \$49,640 (\$56,305 - \$5,000 - \$1,665) remained unresolved (see Attachment 1).

In the interim audit report, the Audit staff recommended that the Committee present evidence that the contributions were either not excessive or were reattributed, redesignated or refunded in a timely manner. Absent such a demonstration, the Audit staff recommended that the Committee refund the unresolved excessive contributions (\$49,640) and provide evidence of the refunds (i.e., copies of the front and back of negotiated refund checks). In lieu of reissuing the checks which were not negotiated, the Committee could submit a check to the U.S. Treasury. If the Committee did not have the funds available to make the refunds, the Audit staff recommended that it file amended Schedules D to report these items as debts and obligations.

The Committee states in its response to the interim audit report that:

"...the Interim Audit report fails to acknowledge that the Committee was not required to retain documentation for the period from 1989 through 1991 as discussed in the Committee's August 30, 1995, Response. Thus, the Committee should not be penalized for not retaining documentation that it is not required to retain."

The Committee's assertion is inaccurate. As noted previously,^{10/} the Audit staff reviewed all excessive contributions received prior to 1992. Since the Committee was not required to retain documentation, the Audit staff relied on the Committee's disclosure reports. If the contributions were reported as reattributed or redesignated, the Audit staff believed it reasonable to allow the Committee credit for having obtained the valid documentation. However, such allowances were not made when the contributions were not reported as reattributed or

^{10/} See discussion at page 10 paragraph 2.

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redesignated. As a result of this review, the Audit staff prior to the interim audit report reduced the unresolved excessive contribution total by \$5,000.

The Committee further states:

"This same argument applies equally to those reattributions and redesignations for which the Committee was unable to locate the originally signed redesignations or reattributions (Recommendation 2). The Audit staff does not suggest that the Committee did not obtain these redesignations and reattributions as evidenced by the vast number of redesignations and reattributions located and provided to the Audit Division. Rather, the Interim Audit Report states that Audit Division was unable to independently verify that the documentation was obtained. Again, however, the computer records, in conjunction with the Affidavit of the Committee's former Office Manager as provided to the Commission in the Committee's August 30, 1995, submission, do provide verification that the documentation was obtained and thus represent factual evidence that the Committee met its obligations under the Act. The Commission must, therefore, accept this unrefuted evidence and treat the contributions as properly redesignated or reattributed."

The Committee's computer records related to reattribution and redesignation were not complete. With respect to the excessive contributions of one hundred nine individuals identified by the Audit staff, only twenty-eight had related computer records of having made reattributions or redesignations. Further, the earliest date contained in the computer records for reattributions or redesignations was December 6, 1993 which was within the period that written documentation was required to be retained. Even if the computer records were complete, the Committee is still required to maintain the written documentation.

The Audit staff reviewed and evaluated the reattribution and redesignation documentation retained by the Committee. The Committee was required by 11 CFR §110.1(1)(5) to retain the written redesignation or reattribution documentation in order for the action to remain effective. The failure to retain the documentation meant that the original designation or attribution controlled. Accordingly, when no documentation was found, the original designation or attribution controlled.

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As a result of the Committee's response, the Audit staff made no adjustments to this finding and believes the Committee received excessive contributions which require refunds totaling \$49,640.

On March 18, 1996, the Committee filed an amended debt schedule for Year End 1995 which listed the excessive contributions as debts owed to the respective individuals identified by this finding.

B. Apparent Misstatement of Financial Activity

Sections 434(b)(1), (2), and (4) of Title 2 of the United States Code state, in part, that each report shall disclose the amount of cash on hand at the beginning of each reporting period and the total amount of all receipts and disbursements for the report period and the calendar year.

The Audit staff reconciled the Committee's reported activity to its bank records for the audit period. The following misstatements for 1993 and 1994 were revealed.

1. 1993 Misstatement

The Committee's beginning cash-on-hand was overstated by \$3,524. In addition, disbursements were understated by \$7,436. These misstatements and a small receipts overstatement caused ending cash-on-hand to be overstated by \$11,062.

The Audit staff was unable to determine the cause of the beginning cash-on-hand overstatement. The disbursements misstatement was primarily the result of eight disbursements totaling \$8,305 which were not reported and one reported disbursement of \$903 which was apparently voided, and a reconciling adjustment of \$34.

2. 1994 Misstatement

For 1994, the Committee's beginning cash-on-hand was overstated by \$11,062 as a result of the 1993 misstatement discussed above. The Committee also understated receipts by \$25,708 and understated disbursements by \$78,869. In addition, ending cash-on-hand was overstated by \$24,781 as a result of these misstatements and an unexplained reduction of \$39,441 to the beginning cash balance on the Pre-General Election disclosure report.

The receipts misstatement was primarily the result of two items. First, \$3,000 deposited into one of the Committee's checking accounts was not reported. Second, the Committee purchased three automobiles from Frontier Chevrolet on June 7, 1994. The Committee obtained bank loans to make the purchase and as of November 1994, still owed approximately \$22,871. The Committee sold the automobiles back to Frontier Chevrolet for the

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loan amount outstanding on each vehicle. Two were sold on November 7 and the third was sold on December 20. The proceeds of the sales in the form of the dealership's payment of the loan balances were not reported on the disclosure reports. Thus, the failure to report the sale of the automobiles, the \$3,000 in receipts not reported and a reconciling adjustment of \$163 accounted for the receipts misstatement.

With respect to disbursements, the misstatement was the result of fourteen disbursements, including the payment of the balances of the automobile loans by Frontier Chevrolet, totaling \$85,378 which were not reported and a reconciling adjustment of \$6,029.

Copies of the reconciliations were provided to the Committee at the exit conference. The Committee agreed to file amended reports to correct the misstatements.

The Audit staff recommended that within thirty days of receipt of this report, the Committee file amended Summary and Detailed Summary pages and Schedule A's and B's as required to correct the reporting deficiencies in the respective periods.

The Committee filed the requested amended reports on March 18, 1996 which materially corrected the misstatements for 1993 and 1994.

C. Contributions Subject to 48 Hour Disclosure Notices

Section 104.5(f) of Title 11 of the Code of Federal Regulations states, in part, that if any contribution of \$1,000 or more is received by any authorized committee of a candidate after the 20th day, but more than 48 hours, before 12:01 A.M. of the day of the election, the principal campaign committee of that candidate shall notify the Commission and the Secretary of the Senate within 48 hours of receipt of the contribution. The notification shall be in writing and shall include the name of the candidate, the identification of the contributor, and date of receipt, and the amount of the contribution. The notification shall be in addition to the reporting of these contributions on the post-election report.

The Audit staff reviewed contributions of \$1,000 and greater deposited between twenty days and two days prior to the primary and general elections and identified 179 contributions which were subject to the 48 hour notification reporting requirements. During the general election reporting period, the Committee failed to file the required notices for 77 contributions totaling \$119,000 (see Attachment 2). Of the notices not filed, 68 totaling \$106,500 were deposited between October 20 and October 24.

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At the exit conference, a schedule of the contributions for which the required 48 Hour notices had not been filed was provided to the Committee. Committee Counsel noted that the person entrusted with this duty had stated to her that she "filed them all." An accounting consultant for the Committee suggested that perhaps there had been a some technical problem since these notices had been filed via facsimile.

In the interim audit report, the Audit staff recommended that the Committee provide information showing the forty-eight hour notices were indeed filed (e.g., confirmations of facsimile transmissions), not required to be filed or any other information relevant to this matter.

The Committee said in its response to the interim audit report that it "has no additional evidence with respect" to this finding.

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Final Audit Report

The Friends of Conrad Burns
Schedule of Contributions Received in Excess of the Limitation

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Name	Date	Check Amount	Check Number	Election Aggregate	Unreceived Excesses		Received Limitably	Resolution DocTo	Comments
					Primary	General			
Agnew Ben	15-Oct-91	1000 00	3446	1000 00					
	06-Nov-92	1000 00	3630	2000 00					
	12-Aug-93	400 00	3774	2400 00					
	30-Sep-93	-400 00	2029	2000 00				timely	ref \$400 9/30/93
	07-Jun-94				1000 00				PRIMARY
Anderson Jerome	25-Jan-90	400 00	8963	400 00					
	05-Nov-92	200 00	2234	600 00					
	09-Jun-93	400 00	2513	1000 00					
	21-Jun-93	75 00	2525	1075 00					
	07-Jun-94				75 00				PRIMARY
Babcock Tom	28-Dec-89	400 00	1816	400 00					
	13-Jan-93	51 94	3913	451 94					
	12-Mar-93	500 00	4000	951 94					
	09-Jul-93	100 00	4233	1051 94					
	07-Jun-94				51 94				PRIMARY
Ballard W W	19-Mar-90	400 00	8572	400 00					
	20-May-91	400 00		800 00					
	02-Apr-93	400 00	562	1200 00					
	07-Jun-94						200 00	untimely	check copy not found
	06-Jul-94	175 00	816	375 00					undtd redesign \$200 to G
	08-Nov-94	800 00	818	1175 00		175 00			PRIMARY Ck amt = \$200 redesign from P XS caused by P redesign GENERAL
Berve Denise	28-Dec-89	400 00	595	400 00					
	10-Jul-91	400 00	7251	800 00					
	11-Feb-93	150 00	8977	950 00					
	28-Jun-93	175 00	9373	1125 00					
	20-Aug-93	75 00	9583	1200 00					
	07-Jun-94				200 00				PRIMARY
Beulle Richard	30-Nov-93	75 00	2263	75 00					
	06-Dec-93	2000 00	2276	2075 00					
	23-Dec-93	-1000 00	1327	1075 00					
	01-Mar-94	1000 00	2310	2075 00					
	18-Mar-94	-75 00	2296	2000 00					
	07-Jun-94				1000 00			75 00	timely invalid untimely
Bevins William	06-Apr-93	2000 00	3510	2000 00					
	07-Jun-94				1000 00				PRIMARY
Berch Stephen	11-Dec-89	400 00	1002	400 00					
	04-Jan-91	400 00	2913	800 00					
	03-Jun-91	400 00	2925	1200 00					
	24-Mar-92	400 00	3167	1600 00					
	01-Feb-93	400 00	3439	2000 00					
	07-Jun-94						1000 00	untimely	undtd redesign \$1000 to G
	08-Jun-94			1000 00					PRIMARY
	11-Jul-94	40 00	3821	1040 00					redesign \$1000 P to G. artd dtd
Booth Fred	06-Nov-89	400 00	4815	400 00					
	05-Feb-93	400 00	5508	800 00					
Clemow Monte	06-Jan-93	500 00	1338	500 00					
	02-Aug-93	1000 00	1476	1500 00					
	01-Dec-93	500 00	1801	2000 00					
Curran Michael	17-Nov-89	2000 00	231	1000 00					
	10-Jan-94	1000 00	3800	2000 00					
Davison Patricia	17-Oct-91	200 00	488	200 00					
	12-Feb-93	200 00	882	400 00					
	22-Mar-93	600 00	1621	1000 00					
	13-Apr-93	100 00	1639	1100 00					
	06-Dec-93	900 00	2226	1100 00					
	07-Jun-94				100 00				timely
Fisher Mark	06-Jan-93	51 94	2215	51 94					
	08-Jan-93	400 00	2218	451 94					
	06-Apr-93	100 00	2257	551 94					
	09-Jun-93	200 00	2299	751 94					

Final Audit Report

The Friends of Conrad Burns
Schedule of Contributions Received in Excess of the Limitation

Name	Date	Check Amount	Check Number	Election Aggregate	Unrelated		Related		Resolution	Comments
					Employer	General	University	Director		
Fisher Alan	26-Aug-83 07-Jun-84	1448 06	2353	2200 00		1200 00				PRIMARY
Gall Errol	03-Feb-83 24-Aug-83 01-Mar-84 08-Jun-84 07-Jun-84	800 00 800 00 800 00 800 00	6832 7179 7273 7436	800 00 1600 00 2400 00 2400 00					primary	swind noted by crime swind noted by crime swind noted by crime designated General PRIMARY
Gall Jack	04-Jun-82 20-Jul-82 07-Jun-84	2000 00 500 00	2640 2638	1000 00 1500 00		500 00				11. eesig to G PRIMARY
Galvone Peggy	24-Oct-81 05-Nov-82 14-Jul-83 07-Jun-84	400 00 400 00 400 00	3238 3504 3708	400 00 800 00 1200 00		200 00				PRIMARY
Haddon Sam	08-May-80 11-Aug-81 11-Jan-83 06-Dec-83 07-Jun-84	400 00 400 00 400 00 800 00	5539 648 2816 7874	400 00 800 00 1200 00 1200 00					unswind unswind	unswid redesign for \$200 design to G PRIMARY
Hart J Steven	16-Jun-89 06-Apr-83 07-Jun-84	31 86 1000 00	2381	31 86 1031 86		31 86				check copy not found PRIMARY
Hays William	21-Jun-81 12-Nov-83 07-Jun-84	1000 00 1000 00	644 417	1000 00 2000 00		1000 00				PRIMARY
Herringer Charles	20-May-81 27-Jun-82 08-Jun-83 05-Feb-83 07-Jun-84	400 00 400 00 51 84 700 00	32983 33530 33581	400 00 800 00 831 84 1551 84			551 84		unswind	unswid redesign \$551 84 to G PRIMARY
Kennedy Carol	28-Jun-80 10-Apr-81 28-Apr-83 07-Apr-84 07-Jun-84	500 00 500 00 1000 00 250 00	148 Dover 847 1217	500 00 1000 00 2000 00 2250 00		1250 00				per deposit ticket, no check copy found PRIMARY
Leachman Ruth	04-Jan-81 08-Aug-82 06-Jun-83 24-Feb-83 13-Apr-83 08-May-83 08-May-83 08-Sep-83 20-Nov-83 11-Feb-84 28-Mar-84 07-Jun-84	400 00 75 00 51 84 23 00 50 00 400 00 50 00 50 00 100 00 10 00 101 84	8186 6537 8706 8777 827 8888 8999 7095 7202 7270	400 00 475 00 528 84 561 84 601 84 1001 84 1051 84 1151 84 1151 84 1151 84		40 00		111 84	unswind unswind unswind	redesig \$101 84 3/18/84 refunded \$10 5/18/84 Design G Design G
Lund Ronald	17-Oct-81 27-Aug-83 05-May-84 07-Jun-84	400 00 400 00 400 00	1004 1010 815	400 00 800 00 1200 00		200 00				PRIMARY
Macey Frances	22-Jul-82 15-Jan-83 13-Apr-83 13-Apr-83 22-Dec-83 31-Jan-84 04-Feb-84 24-Mar-84 27-May-84 07-Jun-84	50 00 51 84 100 00 100 00 150 00 98 06 400 00 200 00 850 00	8438 8708 8737 4286 8428 8844 8848 8875 8913	50 00 101 84 201 84 201 84 451 84 550 00 950 00 1150 00 2100 00		1100 00				check copy not found PRIMARY
Magnum Dale	14-Nov-81 16-Aug-83 08-May-84 07-Jun-84	400 00 500 00 400 00	4433 547 873	400 00 800 00 1200 00				300 00	unswind	unswid redesign \$300 to G PRIMARY
McDonald James H	08-Jun-80 11-Jun-81	400 00 400 00	4888 5728	400 00 800 00						

Fiscal Audit Report

The Friends of Conrad Burns
Schedule of Contributions Received in Excess of the Limitation

Name	Date	Check Amount	Check Number	Election Appropriate	Unresolved Excessives Primary	Unresolved Excessives General	Received Ultimately	Resolution DocId	Comments
McDonald James M	01-Mar-93 07-Jun-94	800 00	161496	1600 00			600 00	untimely	undtd redesign \$600 to G PRIMARY
Michell Jonathan	21-May-93 07-Jun-94	2000 00	2127	2000 00		1000 00			PRIMARY
Muth Mrs Peter	21-Jun-93 24-Jan-94 07-Jun-94	500 00 1000 00	5699 6184	250 00 1250 00		250 00			2 signatories PRIMARY
Lauder Ronald	20-Jun-94 08-Nov-94	1111 12	N/A	1111 12		111 12			f R/R Senate Victory Fund GENERAL
Muth Peter	24-Jul-90 12-Aug-91 14-Oct-91 20-Jul-92 21-Jun-93 07-Jun-94	500 00 500 00 500 00 250 00 500 00		500 00 1000 00 1500 00 1750 00 2000 00		750 00	250 00	untimely	check copy not found check copy not found check copy not found undtd redesign \$250 to G PRIMARY
Nefsy Wilam	19-Oct-89 26-Sep-91 29-Dec-93 07-Jun-94	1000 00 1000 00 1000 00	1366 782 1715	1000 00 1000 00 2000 00		1000 00		valid invalid	Nefsy Ranch Account no pfs 1k desig to G restr fr not s/ by ck signatory PRIMARY
Norwood Norma	15-Jan-92 14-Jan-93 22-Mar-93 11-Feb-94 07-Jun-94	400 00 103 88 1000 00 400 00	2395 2615 1458 2789	400 00 503 88 1503 88 1803 88			903 88	no pfs no pfs untimely untimely	s/ Norma Norwood s/ Norma Norwood undtd redesign s/ Norma Norwood undtd redesign s/ Norma Norwood PRIMARY
Norwood Earl	22-Mar-93 11-Feb-94 07-Jun-94	1000 00 400 00	1458 2789	1000 00 1400 00		400 00			undtd redesign creates excessive PRIMARY
Park Ira	14-Oct-91 09-Jan-92 29-Jan-93 12-Apr-93 14-Apr-93 12-Nov-93 20-Nov-93 07-Jun-94	400 00 400 00 400 00 35 00 65 00 400 00 300 00	1816 1650 1742 1814 1767 2179 2187	400 00 800 00 1000 00 1035 00 1100 00 1100 00 1400 00		400 00		timely timely	Park Properties-T-1 Park Properties-T-1 \$200 redesign to General Park Properties-T-1 design G on check PRIMARY
Parinson Don	18-Jan-94 24-Mar-94 07-Jun-94	2000 00 1000 00	131 430	1000 00 2000 00		1000 00			refund \$1000 no check copy, batch not found PRIMARY
Peters Carle	09-Jul-93 24-Jan-94 23-Mar-94 07-Jun-94	100 00 300 00 1000 00	4644 426 627	100 00 400 00 1400 00		400 00			PRIMARY
Peyser C Alan	03-Jun-91 15-Jan-93 07-Jun-94	1000 00 1000 00	7917 Dist To	1000 00 2000 00			1000 00	untimely	undtd redesign \$1000 to G PRIMARY
Pohs Arnold	23-Jun-93 11-Feb-94 07-Jun-94	1000 00 100 00	868 1191	1000 00 1100 00		100 00			refund ors PRIMARY
Pompadur I Marin	12-Oct-93 29-Oct-93 07-Jun-94	1000 00 1000 00	2426 2436	1000 00 2000 00		1000 00			PRIMARY
Pumell Robert	20-Aug-93 06-Dec-93 07-Jun-94	800 00 1600 00	153 1655	800 00 1400 00		400 00		valid	\$1000 timely \$400 invalid restr PRIMARY
Reger James	18-Dec-89 15-Aug-91 07-Feb-92 06-Jan-93 22-Mar-93 07-Jun-94	400 00 400 00 400 00 51 94 400 00	872 733 9204 1506 9323	400 00 800 00 1200 00 1251 94 1651 94			651 94	untimely untimely	undtd redesign \$251 94 to G undtd redesign \$400 to G PRIMARY
Rosland Robert	29-Jun-90 23-Sep-93 07-Jun-94	1000 00 500 00	8762 9168	1000 00 1500 00		500 00			PRIMARY

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Final Audit Report

The Friends of Conrad Burns
 Schedule of Contributions Received in Excess of the Limitation

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Name	Date	Check Amount	Check Number	Election Applicable	Unresolved Excesses		Resolved Unlikely	Resolution DocID	Comments
					Primary	General			
Shanehan Ward	06-Dec-89	400 00	6445	400 00					
	05-Nov-92	800 00	7403	1200 00					
	12-Mar-93	400 00	7543	1600 00				untimely	\$600 to General
	09-Jul-93	100 00	7687	1700 00					
	27-Oct-93	100 00	7806	1700 00				timely	design General on check
	10-Jan-94	200 00	7915	1700 00				timely	redesign to General
	07-Jun-94				100 00		600 00		PRIMARY
Shumate Alan	25-Jan-90	100 00	8036	100 00					
	20-May-91	400 00	N/A	500 00					check copy not found
	07-Feb-92	400 00	9212	900 00					
	06-Jan-93	400 00	9682	1300 00				untimely	
	01-Mar-93	300 00	9759	1300 00				timely	design General on check
	12-Nov-93	400 00	5324	1300 00				timely	
	07-Jun-94						300 00		PRIMARY
Sutton Robert	29-May-92	400 00	2097	400 00					
	07-Jun-93	400 00	2237	800 00					
	03-Jun-94	400 00	2419	1200 00					
	07-Jun-94				200 00				PRIMARY
Smith Robert	28-Jun-92	100 00	1933	100 00					
	18-Dec-92	50 00	2017	150 00					
	22-Apr-93	100 00	2095	250 00					
	30-Nov-93	75 00	2199	325 00					
	17-Dec-93	1000 00	2205	1325 00					
	07-Jun-94				325 00				PRIMARY
Stag West	06-Dec-89	400 00	1520	400 00					
	03-Jun-91	400 00	1583	800 00					
	01-Feb-93	400 00	1694	1200 00				untimely	undid redesign \$200 to G
	03-Dec-93	400 00	1747	1200 00				timely	dated notes &
	07-Jun-94						200 00		PRIMARY
Taylor James	22-Nov-91	800 00	9804	800 00					
	06-May-93	1200 00	10308	2000 00					
	07-Jun-94				1000 00				PRIMARY
Thompson Ladene	16-Jun-94	100 00	4926	100 00					check dated June 13, 1994
	08-Oct-94	250 00	1558	350 00					check copy, batch not found
	20-Oct-94	1500 00	4947	1850 00				invalid	uns/ restr to spouse
	08-Nov-94						850 00		GENERAL
Wagner Mar	20-Jun-94	1111 11	MEM	1111 11					ff R Senate Victory Fund
	08-Nov-94						111 11		GENERAL
Wassman Jerrad	21-May-93	1000 00	5083	1000 00					
	02-Jun-94	187 10	in fund	1187 10					radio ads for Primary
	07-Jun-94				187 10				PRIMARY
Wynne John	11-Jun-91	1000 00	4883	1000 00					
	27-Sep-93	1000 00	6091	2000 00					untimely
	07-Jun-94						1000 00		undid redesign \$1000 to G
Zimmerman Jerome	21-May-93	1000 00	2262	1000 00					
	17-Sep-93	500 00	2491	1500 00					untimely
	07-Jun-94						500 00		undid redesign \$500 to G
Heven Terry	29-Sep-94	2000 00	6026	2000 00					invalid
	08-Nov-94						1000 00		uns/ restr to GENERAL
Sroty Michael	04-Oct-94	2000 00	6785	2000 00					
	08-Nov-94						1000 00		GENERAL
Topolku Ted	19-Sep-94	500 00	534	500 00					invalid
	21-Oct-94	65 00	1159	565 00					invalid
	31-Oct-94	1000 00	1202	1565 00					
	08-Nov-94						565 00		GENERAL
Veseth Marlain	16-Jun-94	600 00	5258	600 00					
	04-Oct-94	500 00	5386	1100 00					invalid
	08-Nov-94						100 00		uns/ restr to GENERAL
Williams Kent	28-Oct-94	1500 00	130	1500 00					invalid
	08-Nov-94						500 00		uns/ restr to GENERAL
Cape Donald	25-Jan-94	1800 00	147	1500 00					val/inv
	08-Nov-94						500 00		\$100 design P \$100 uns/ restr GENERAL

Final Audit Report

The Friends of Conrad Burns
 Schedule of Contributions Received in Excess of the Limitation

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Name	Date	Check Amount	Check Number	Election Aggregate	Unresolved Excessives Primary	Unresolved Excessives General	Resolved Limitary	Resolution DocID	Comments
Dembach Timothy	06-Dec-93 07-Jun-94	2000 00	5285	2000 00					PRIMARY
					1000 00				
Drendel Frans	23-Jun-93 07-Jun-94	2000 00	3812	2000 00				invalid	P-G on ck written by Cmte PRIMARY
					1000 00				
Kotstad Allen	11-Aug-94 08-Nov-94	2000 00	9299	2000 00		1000 00		invalid	uns/ reattr fr GENERAL
Lay Kenneth	20-Jan-94 07-Jun-94	2000 00	16932	2000 00					PRIMARY
					1000 00				
Lerfest H F	29-Oct-93 15-Feb-94 07-Jun-94	2000 00 250 00	451 547	2000 00 2250 00				untimely	undtd redesign \$1000 to G \$250 ref on 6/30/94 O/S PRIMARY
					250 00		1000 00		
Mahaffey John	12-Oct-94 08-Nov-94	2000 00	5149	2000 00		1000 00		invalid	uns/ reattr \$1000 to spouse GENERAL
Maxwell Jonathan	21-May-93 07-Jun-94	2000 00	2127	2000 00					PRIMARY
					1000 00				
O'Connor John	17-Oct-94 07-Nov-94	1500 00	1688	1500 00		500 00		invalid	uns/ reattr on check \$500 GENERAL
Spurman J C	23-Jun-93 07-Jun-94	2000 00	3527	2000 00				invalid	P-G on check written by Cmte PRIMARY
					1000 00				
Todd Deryl	11-Feb-93 07-Jun-93 10-Feb-94 05-Jun-94 07-Jun-94	800 00 25 00 800 00 175 00	8211 8295 1483 8627	400 00 425 00 1225 00 1400 00				reattr	ck w/ Deryl sold w/ Charles Ck due dtd 6/8/94 PRIMARY
					400 00				
Angus John	29-Oct-93 01-Jun-94 07-Jun-94	750 00 1000 00	6591 7191	750 00 1750 00					no doc'n PRIMARY
					750 00				
Bennett James	19-Apr-90 03-Jun-91 11-Feb-93 07-Jun-94	400 00 400 00 400 00	2265 2391 2571	400 00 800 00 1200 00				untimely	undtd redesign \$200 to G PRIMARY
							200 00		
Blevins Brian	07-Jan-93 30-Sep-93 05-May-94 07-Jun-94	100 00 600 00 500 00	2162 66 1002	100 00 700 00 1200 00				untimely	undtd redesign \$200 to G PRIMARY
							200 00		
Burns Edmund	17-Oct-90 06-Aug-92 04-Mar-94 07-Jun-94	1000 00 500 00 1000 00	DeplTid 559 817	1000 00 1000 00 2000 00					no check copy 500 desig to G \$1000 rptd refund 6/30/94 O/S PRIMARY
					1000 00				
Butler William	10-Aug-92 24-Mar-93 06-Jan-94 11-May-94 07-Jun-94	250 00 400 00 100 00 400 00	2731 2394 2637 2754	250 00 650 00 750 00 1150 00				invalid	uns/ reattr \$150 PRIMARY
					150 00				
Christoferson Jacque	04-Nov-91 16-Aug-93 27-Apr-94 07-Jun-94	800 00 500 00 400 00	1658 2754 3372	800 00 1300 00 1300 00				timely	reptd refund \$300 3/18/94 O/S w/ dtd reattr to spouse (\$400) PRIMARY
							300 00		
Cleridge Roger	07-Jan-93 19-Apr-93 29-Nov-93 07-Jun-94	100 00 400 00 1500 00	3308 5231 3513	100 00 500 00 2000 00				untimely	\$1000 refund 3/18/94 PRIMARY
							1000 00		
Connell Martin	14-Mar-90 26-Jun-91 06-Dec-93 07-Jun-94	400 00 400 00 2000 00	1006 1089 1371	400 00 800 00 1800 00				valid/inv	design \$1000 to G uns/ reattr \$800 PRIMARY
					800 00				
Cowles Dan	06-Jan-93 12-May-93 30-Dec-93	1000 00 400 00 600 00	2155 2211 2532	1000 00 1400 00 1400 00				untimely timely	undtd redesign \$400 to G refunded 3/18/94 \$600

Fund Audit Report

The Friends of Conrad Burns
Schedule of Contributions Received in Excess of the Limitation

Name	Date	Check Amount	Check Number	Election Aggregate	Unreconciled Excesses		Received Unreconciled	Resolution DocID	Comments
					Primary	General			
Concha Don	28-Apr-94 07-Jun-94	600 00	2596	1400 00			400 00	unrec	design G PRIMARY
Cherner Ella	06-Jul-94 10-Aug-94 06-Oct-94 06-Oct-94 08-Nov-94	500 00 500 00 100 00 250 00	1095 1097 3157 1101	500 00 1000 00 1100 00 1350 00				revoid	unrec/restr GENERAL
Davidson Jan	16-Feb-90 20-May-91 24-May-93 02-Feb-94 07-Jun-94	400 00 400 00 400 00 400 00	8090 9210 9462	400 00 800 00 1200 00 1200 00		200 00		unrec	check not found reassign \$400 to G PRIMARY
DeLeon Jim	02-Sep-93 19-May-94 07-Jun-94	500 00 1000 00	309 2735	500 00 1500 00		500 00		revoid	unrec/restr \$500 to spouse PRIMARY
Edwards Joe	01-Feb-93 04-Jun-93 13-Apr-93 13-Apr-93 14-Dec-93 14-Apr-94 07-Jun-94	250 00 200 00 100 00 300 00 500 00 500 00	8292 8619 8539 8540 8213 8214 1091	250 00 450 00 550 00 650 00 600 94 1368 94 1888 94		500 00		unrec	re \$369 94 3/18/94 refund \$500 restr 6/30/94 O/S PRIMARY
Gammah John	18-Jul-91 02-Jul-93 02-Jun-94 07-Jun-94	250 00 200 00 1000 00	4591 4868	250 00 450 00 1450 00		450 00		check not found	check not found no docn PRIMARY
Carl Louise	11-Jan-80 27-Jan-82 08-Jun-83 26-May-83 15-Nov-83 07-Jun-94	400 00 400 00 400 00 100 00 700 00	8334 7251 7630 7774 7907	400 00 800 00 1200 00 1200 00 1300 00		300 00		unrec	design G PRIMARY
Hanson Barry	10-Aug-94 28-Sep-94 08-Nov-94	400 00 1000 00	8501 8600	400 00 1400 00		400 00		no docn	no docn GENERAL
Hanson J M	03-Feb-92 04-Jun-93 03-Jan-94 08-Apr-94 07-Jun-94	1000 00 400 00 400 00 400 00	7378 4874 8011 8076	1000 00 1400 00 1400 00		400 00		unrec	unrec/reassign \$400 to G design \$400 to G \$200 restr to spouse PRIMARY \$200 refund 6/30/94 O/S
Hedberg Charles	18-Dec-89 11-Jun-91 12-May-93 15-Mar-94 07-Jun-94	400 00 400 00 400 00 200 00	2784 3171 3756 3987	400 00 800 00 1200 00 1200 00		200 00		unrec	re \$200 5-18-94 PRIMARY
Hoggar Jack	20-Oct-94 08-Nov-94	2000 00	521	2000 00		1000 00		revoid	unrec/restr \$800 to Tim GENERAL
Heister Robert	14-Jul-83 16-Feb-94 05-Jun-94 07-Jun-94	400 00 800 00 1200 00	8026 8672 8812	400 00 1200 00 2400 00		1400 00		revoid	unrec/restr R at the end 6/13/94 PRIMARY
Karrington Tom	07-May-91 03-May-93 07-Jun-94	874 77 1000 00	1501	874 77 1874 77		974 77		J.F.R. no at copy PRIMARY	J.F.R. no at copy PRIMARY
Lennon Webster	11-Jan-80 04-Nov-91 18-Apr-93 07-Jun-94 20-Sep-94 08-Nov-94	400 00 400 00 400 00 1800 00	1478 2086 2282 1897	400 00 800 00 1200 00 1800 00		800 00		unrec	\$200 re 3/18/94 PRIMARY unrec memo set on at GENERAL
Leonard David	03-Oct-91 02-Sep-93 31-May-94 07-Jun-94	500 00 100 00 800 00	2548 cash 1531	500 00 600 00 1500 00		500 00		no docn	no docn PRIMARY

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Final Audit Report

The Friends of Conrad Burns
Schedule of Contributions Received in Excess of the Limitation

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Name	Date	Check Amount	Check Number	Election Aggregate	Unresolved Excesses		Resolved Unlimity	Resolution DocID	Comments
					Primary	General			
Mackay David	01-Mar-93	100 00	4177	100 00					
	12-Mar-93	200 00	4190	300 00					
	13-Apr-93	100 00	4266	300 00					w/ Frances
	09-Jun-93	600 00	4345	900 00					
	16-Aug-93	200 00	4439	1100 00					invalid
	03-Dec-93	1000 00	4606	2100 00					untimely
	24-Mar-94	800 00	4747	2100 00					timely
	07-Jun-94				100 00		1000 00	PRIMARY	
McCormick Mary Patricia	06-Aug-93	1000 00	3562	1000 00					
	02-Jun-94	500 00	3963	500 00					check date. deposited 6/16/94
	07-Jun-94				500 00				PRIMARY
McCormick Richard	06-Aug-93	1000 00	4870	1000 00					
	03-Jun-94	500 00	5352	1500 00					check date. deposited 6/16/94
	07-Jun-94				500 00				PRIMARY
McLeod Gordon	04-Nov-91	400 00	4818	400 00					
	22-Jul-92	50 00	5662	450 00					
	24-Feb-93	30 00	6179	480 00					
	06-May-93	400 00	6311	880 00					
	11-Jun-93	20 00	6375	900 00					
	20-Nov-93	100 00	6764	1000 00					
	03-Jun-94	400 00	7235	1400 00					no docn
	07-Jun-94				400 00				PRIMARY
McMann C L	30-Apr-93	250 00	4751	250 00					
	17-Sep-93	500 00	4848	750 00					
	06-Jun-94	500 00	5019	1250 00					ch the dtd 6/15/94
	07-Jun-94				250 00				PRIMARY
Murtic Walter	09-Apr-90	400 00	4776	400 00					
	08-Jul-91	400 00	5321	800 00					
	02-Mar-92	400 00	6954	1200 00					
	24-Feb-93	400 00	5052	1200 00					timely
	06-May-94	400 00	5163	1200 00					timely
	07-Jun-94				200 00				redesign \$400 to G design G on ch PRIMARY
Nance Robert	26-Apr-93	100 00	2378	100 00					
	06-Dec-93	1800 00	1631	2000 00					untimely
	23-Mar-94	1000 00	2922	2000 00					timely
	07-Jun-94						1000 00		refunded \$1000 3/18/94 design G on ch PRIMARY
Payne Terry	11-Aug-91	400 00	2170	400 00					
	03-Feb-92	400 00	2248	800 00					
	05-Feb-93	400 00	2372	1200 00					untimely
	28-Jan-94	400 00	2527	1200 00					timely
	01-Jun-94	400 00	2581	1200 00					timely
	07-Jun-94						200 00		undtd redesign \$200 to G redesign G timely redesign G timely PRIMARY
Peters Roger	09-Jul-93	1000 00	4936	1000 00					
	01-Dec-93	1000 00	4854	2000 00					untimely
	07-Jun-94						1000 00		refunded \$1000 3/18/94 PRIMARY
Peterson Arthur	24-Feb-93	100 00	9780	100 00					
	21-Apr-93	100 00	9837	100 00					
	01-Sep-93	250 00	1041	450 00					
	27-May-94	1000 00	1310	1450 00					untimely
	07-Jun-94						450 00		undtd redesign \$550 to G PRIMARY
Rice Dan Pat Mae-CGE	19-Feb-92	2500 00	1017	2500 00					partnership alloc
	19-Feb-92				1500 00				Primary
Rice Dan Pat Mae-TS	18-May-94	1500 00	11055	1500 00					partnership alloc
	18-May-94				500 00				PRIMARY
Rigas James	29-Oct-93	2000 00	4494	2000 00					
	07-Jun-94						1000 00		ref \$1000 3/18/94 PRIMARY
Robins John	10-Aug-94	1000 00	11243	1000 00					check not located
	16-Aug-94	1000 00	14477	2000 00					
	08-Nov-94						1000 00		GENERAL
Rovig David	13-Mar-90	400 00	837	400 00					
	23-Jul-91	400 00	1002	800 00					
	22-Mar-93	400 00	1042	1000 00					
	09-Jul-93	100 00	4425	1100 00					untimely
									undtd reded \$200 to G

Final Audit Report

**The Friends of Conrad Burns
Schedule of Contributions Received in Excess of the Limitation**

Name	Date	Check Amount	Check Number	Election Aggregate	Unresolved Excesses		Resolved Unmet	Resolution DocID	Comments
					Primary	General			
Rovig David	28-Jan-94	400 00	1760	1100 00					
	24-May-94	300 00	1892	1100 00				timely	
	07-Jun-94				100 00		500 00	untimely	undid reds \$300 to G PRIMARY
Schonholz Steven	14-Jan-93	1000 00	2998	1000 00					
	28-Feb-94	500 00	3501	1500 00					6/30/94 \$500 ref O/S ct copy not found
	07-Jun-94				500 00				PRIMARY
Stratford Richard	17-Oct-91	200 00	9344	200 00					
	06-Aug-92	100 00	9865	300 00					
	06-Jan-93	51 94	9826	351 94					
	05-Feb-93	400 00	9875	751 94					
	29-Mar-93	100 00	9938	851 94					
	13-Apr-93	100 00	1015	951 94					
	21-Jun-93	100 00	1096	1051 94					
	21-Oct-93	100 00	1225	1051 94					
	01-Dec-93	75 00	1289	1126 94					timely
	06-Dec-93	848 06	1274	1975 00					untimely
Taylor Beatrice	05-May-93	400 00	2963	400 00					
	29-Nov-93	1600 00	2654	2000 00					untimely
	07-Jun-94						1000 00		refunded \$1000 3/18/94 PRIMARY
Totals									
Total unresolved					\$49 638 84				
Primary unresolved					\$38 637 61				
General unresolved						\$11 002 23			
Resolved Untimely							\$20 987 70		

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Annual Audit Report

The Friends of Conrad Burns

Schedule of Unitarized 48 Hour Contributions

Name of Contributor	Check #	Dep. Date	Amount
1 American Consulting Engineers PAC	11672	10/20/94	1,000.00
2 AT&T PAC	11710	10/20/94	2,000.00
3 Columbia Employees PAC	3170	10/20/94	1,000.00
4 Consolidated Freightways Inc. PAC	1012	10/20/94	1,000.00
5 Dale James	3454	10/20/94	1,000.00
6 Flowers Industnes PAC	598	10/20/94	5,000.00
7 Friends of John Warner	1209	10/20/94	1,000.00
8 GIPAC	1763	10/20/94	1,000.00
9 Great West PAC	1056	10/20/94	1,000.00
10 Grubbs Barb	6443	10/20/94	1,000.00
11 Hoppel Jack	521	10/20/94	2,000.00
12 Houghton J.R	4842	10/20/94	1,000.00
13 KellyPAC	1126	10/20/94	1,000.00
14 Kelsey Van	1655	10/20/94	1,000.00
15 KochPAC	1365	10/20/94	1,000.00
16 Life Insurance PAC	3619	10/20/94	5,000.00
17 MCA PAC	1423	10/20/94	2,000.00
18 Meinders Herman National Screw Machine Product Association PAC	3344 498	10/20/94 10/20/94	1,000.00 2,000.00
19 NFIB Safe Trust	1714	10/20/94	4,000.00
20 Republican Majority Fund	1031	10/20/94	1,000.00
21 Ryan William	6817	10/20/94	1,000.00
22 Sandoz Argo, Inc Patrot Cmte	1126	10/20/94	1,000.00
23 Senate Victory Fund, PAC	1111	10/20/94	2,000.00
24 Snyder William	565	10/20/94	1,000.00
25 Stanley David	2684	10/20/94	1,000.00
26 St. Louisians for Better Government	518	10/20/94	2,500.00
27 Thompson Ladeine	4947	10/20/94	1,500.00
28 Victory America	1131	10/20/94	1,000.00
29 Wexler Group PAC	800	10/20/94	2,500.00
30 Agent for Good Govt	556	10/21/94	5,000.00
31 Connolly J W	4423	10/21/94	1,000.00
32 Deloitte & Touche Federal PAC	478	10/21/94	3,000.00
33 Employees of Pacific Enterprises	1103	10/21/94	2,000.00
34 Hope-Davis Sarahanne	1108	10/21/94	1,000.00
35 K-Mart Corporation PAC	1777	10/21/94	1,000.00
36 McClure for US Senator Cmte	333	10/21/94	1,000.00
37 McDonald K R	18304349	10/21/94	1,000.00
38 National Republican Congressional Cmte	12831	10/21/94	5,000.00
39 Pepsico Concerned Citizens Fund	2955	10/21/94	3,000.00
40 Pittston Company PAC	413	10/21/94	1,000.00
41 Shepherd Lewis	1139	10/21/94	1,000.00
42 Teresi Joseph	2566	10/21/94	1,000.00
43 ARCO PAC	1991	10/24/94	1,000.00
44 BenPAC Federal	10308	10/24/94	1,000.00
45 Boise-Cascade PAC	1275	10/24/94	1,000.00
46 BPAC	1019	10/24/94	2,000.00



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C.

AK007997

April 30, 1996

Mr. Jim Swain, Treasurer
The Friends of Conrad Burns
P.O. Box 3311
Billings, MT 59103

Dear Mr. Swain:

Attached please find the Final Audit Report on The Friends of Conrad Burns. The Commission approved the report on April 24, 1996.

The Commission approved final audit report will be placed on the public record on May 7, 1996. Should you have any questions regarding the public release of the report, please contact the Commission's Press Office at (202) 219-4155. Any questions you have related to the matters covered during the audit or in the report should be directed to Marty Kuest or Joe Swearingen of the Audit Division at (202) 219-3720 or toll free at (800) 424-9530.

Sincerely,

Robert J. Costa
Assistant Staff Director
Audit Division

Attachment as stated

cc: Carol Laham

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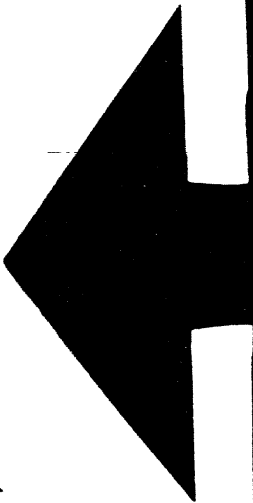
CHRONOLOGY

THE FRIENDS OF CONRAD BURNS

Audit Fieldwork	6/15/95 - 8/16/95
Interim Audit Report to the Committee	2/13/96
Response Received to the Interim Audit Report	3/18/96
Final Audit Report Approved	4/24/96

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FEC
DOCUMENT
SEPARATOR

