

30 JUN 1977



FEDERAL ELECTION COMMISSION

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

REPORT OF THE AUDIT DIVISION FEDERAL ELECTION COMMISSION ON SPECIAL POLITICAL AGRICULTURAL COMMUNITY EDUCATION

I. Background

This Report covers an audit of the Trust for Special Political Agricultural Community Education ("the Committee"), and its seven affiliated Committees 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 as amended ("the Act"). The audit was conducted pursuant to 2 U.S.C. 438(e)(8) which directs the Commission "To make from time to time audits and field investigations with respect to reports and statements under the provisions of this chapter"

The principal Committee registered with the Comptroller General of the United States on April 14, 1972. The principal officers of the Committee at the time of the audit were Gene Marks, Chairman, and Joseph J. Westwater, Trustee, Treasurer. The Committee maintains its headquarters in Louisville, Kentucky.

The audit covered the period January 1, 1975 through December 31, 1976, the final coverage date of the latest report filed by the Committee at the time of the audit. During this period the Committee reported beginning cash of \$293,003.43; total receipts of \$639,987.28; total expenditures of \$796,541.11; and ending cash of \$136,449.60. Other than transfers to political committees and candidates, the expenditures were those of an administrative and educational nature.

The Committee maintains the books and records of its affiliated committees with Joseph J. Westwater who is disclosed as custodian. Receipts of the affiliates are comprised of transfers from the principal Committee and expenditures represent transfers to political committees and candidates.



1072162053

The audit of all affiliated committees covered the period January 1, 1975 through December 31, 1976, the final coverage date filed by the Committees at the time of the audit. During this period the Committees reported beginning cash of \$51,500.00; total receipts of \$122,975.00; total expenditures of \$136,404.10 and ending cash of \$38,070.90. Following is the detail concerning each Committee:

1. Georgia Committee for Political Action
Roy L. Strange, Chairman; Gene Marks, Treasurer
Beginning Cash - \$11,000.00 Receipts - \$24,000.00
Expenditures - \$27,624.85 Ending cash - \$7,375.15
Headquarters: Mansfield, Georgia
Registered with Comptroller General on May 22, 1974
2. Mississippi Committee for Political Action
Tony Smith, Chairman; Jerry Conerly, Treasurer
Beginning Cash - \$6,000.00 Receipts - \$10,475.00
Expenditures - \$12,271.50 Ending cash - \$4,203.50
Headquarters: Magnolia, Mississippi
Registered with Comptroller General on May 22, 1974
3. Louisiana Committee for Political Action
Leon Knight, Chairman; John C. Simon, Treasurer
Beginning Cash - \$11,000.00 Receipts - \$10,000.00
Expenditures - \$11,440.00 Ending Cash - \$9,560.00
Headquarters: Youngsville, Louisiana
Registered with Comptroller General on May 22, 1974
4. Virginia Committee for Political Action
Edgar N. Garnett, Chairman; Richard T. Milam, Treasurer
Beginning Cash - \$8,000.00 Receipts - \$11,500.00
Expenditures - \$17,880.00 Ending Cash - \$1,620.00
Headquarters: Rocky Mount, Virginia
Registered with Comptroller General on May 22, 1974
5. Kentucky Committee for Political Action
Sam Howard, Chairman; Claude Newman, Treasurer
Beginning Cash - \$5,500.00 Receipts - \$40,000.00
Expenditures - \$37,646.97 Ending Cash - \$7,853.03
Headquarters: Philpot, Kentucky
Registered with Comptroller General on May 22, 1974
6. Tennessee Committee for Political Action
P. L. Robinson, Chairman; Ralph Carter, Treasurer
Beginning Cash - \$10,000.00 Receipts - \$15,000.00
Expenditures - \$18,957.75 Ending Cash - \$6,042.25
Headquarters: Mosheim, Tennessee
Registered with Comptroller General on May 22, 1974

107016005

7. North Carolina Committee for Political Action
Thomas L. Reeves, Chairman; Franklin Teague, Treasurer
Beginning Cash - \$-0- Receipts - \$12,000.00
Expenditures - \$10,583.03 Ending Cash - \$1,416.97
Headquarters: Elon College, North Carolina
Registered with Commission on March 3, 1976

This audit report is based on documents and working papers supporting each of its factual statements. They form part of the record upon which the Commission will base its decisions on the matters in this report, and are available to Commissioners and appropriate staff for review.

II. Findings and Conclusions

A. Accuracy of Disclosure Records

As a result of our audit, we have determined that in all material respects, the statements and reports filed under the provisions of the Act by the Committee and its affiliates present fairly and accurately the activity of the Committees during the time period examined.

B. Compliance with the Provisions of the Act

After examining the Committee records presented for the time period audited, we have determined that the Committee and its affiliates operated in all material respects in compliance with the Federal Election Campaign Act as amended, in its organization of records and solicitation and expenditure of funds.

III. Staff Recommendations

Based on the facts stated above, we recommend that the Commission accept this report which will require no additional action. We further recommend that the Committee be advised of this action and be furnished a copy of this report.

1070162057

FEC
DOCUMENT
SEPARATOR