



FEDERAL ELECTION COMMISSION
Washington, DC 20463

FEDERAL ELECTION
COMMISSION
SECRETARIAT

2006 MAR 14 P 4: 04

March 13, 2006

MEMORANDUM

TO: The Commission

SENSITIVE

THROUGH: Robert J. Costa
Acting Staff Director

FROM: Allan D. Silberman
Director ADR Office

SUBJECT: **ADR 312** – American Institute of Certified Public Accountants PAC and
Anthony Pugliese, Treasurer
Recommendation to Assign Case

On February 21, 2006, the ADR Office received from the Reports Analysis Division RR 05L-63 to review and determine its appropriateness for ADR processing. Based on that review, we determined that the case, **ADR 312**, is appropriate for ADR and recommend that it be assigned to the ADR Office.

RAD referred the American Institute of Certified Accountants Political Action Committee and Anthony Pugliese, Treasurer (the "Respondents"), for amending its 2004 August Monthly, September Monthly and Year End Reports to disclose additional receipts. The original August Monthly Report, filed on August 18, 2004, covering the period from July 1, 2004 through July 31, 2004, disclosed no receipts for Itemized and Unitemized Contributions from Individuals/Persons Other Than Political Committees on the Detailed Summary Page. On March 11, 2005, the Committee disclosed on an Amended 2004 August Monthly Report \$111,828.00 for Itemized and Unitemized Contributions from Individuals/Persons Other Than Political Committees.

On September 17, 2004, the Committee filed the September Monthly Report, covering the period from August 1, 2004 to August 31, 2004, disclosing no receipts for Itemized and Unitemized Contributions from Individuals/Persons Other Than Political Committees on the Detailed Summary Page. On March 11, 2005, the Committee filed an Amended 2004 September Monthly Report disclosing \$81,663.50 for Itemized and Unitemized Contributions from Individuals/Persons Other Than Political Committees.

On January 31, 2005, the Committee filed its 2004 Year End Report covering the period from November 23, 2004 to December 31, 2004, disclosing no receipts for Itemized and Unitemized Contributions for Individuals/Persons Other Than Political Committees on the Detailed Summary Page. On March 11, 2005, the Committee filed an Amended 2004 Year End Report that disclosed \$59,923.10 for Itemized and Unitemized Contributions from Individuals/Persons Other Than Political Committees.

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Following receipt of the three RFAs seeking clarification regarding the additional disclosed receipts, Respondents submitted Amended Reports with miscellaneous "memos" text attached. The amended reports noted that the additional receipts disclosed on the 2004 Amended August Monthly, September Monthly and Year End Reports were not disclosed on the original reports due to programming issues arising from conversion of Respondents' Legacy systems to an Oracle-based platform, which took more time than planned, and caused them to omit the subject receipts on the original reports.

Recommendation:

Assign **ADR 312/RR 05L-63** to the ADR Office.

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ADR CASE ANALYSIS REPORT

ADR Case: 312

Respondents: American Institute of Certified
Public Accountants PAC
Anthony Pugliese, Treasurer

RR: 05L-63

Respondents Rep: Anthony Pugliese

Case Opened: 10-28-05

Committee Type: Unauthorized

Date Forwarded to ADRO: 2-21-06

Committee Name: Amer. Institute of CPA PAC

Date Reviewed by ADRO: 2-28-06

Election Cycle: 2004

District #/or State: N/A

Election: N/A

Complainants: RAD Referral

Summary of Referral: RAD referred the American Institute of Certified Accountants Political Action Committee and Anthony Pugliese, Treasurer, i.e., the "Respondents", for amending its 2004 August Monthly, September Monthly and Year End Reports to disclose additional receipts. The original August Monthly Report, filed on August 18, 2004, covering the period from July 1, 2004 through July 31, 2004, disclosed no receipts for Itemized and Unitemized Contributions from Individuals/Persons Other Than Political Committees on the Detailed Summary Page. On March 11, 2005, the Committee disclosed on an Amended 2004 August Monthly Report \$111,828.00 for Itemized and Unitemized Contributions from Individuals/Persons Other Than Political Committees on the Detailed Summary Page.

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Following receipt of each amended report, RFAs were sent to the Respondents requesting clarification regarding the reported additional receipts not disclosed on the Committee's original 2004 August Monthly, September Monthly and Year End Reports.

Respondents' Reply: Following receipt of the three RFAs, Respondents submitted Amended Reports with miscellaneous "memos" text attached explaining that the additional receipts disclosed on the 2004 Amended August Monthly, September Monthly and Year End Reports were not disclosed on their original reports due to programming issues arising from major systems conversions. Respondents explained that they had recently converted their Legacy systems to an Oracle-based platform which required the conversion of data fields and extensive testing to ensure accuracy, which took more time than planned and caused the Committee to omit the subject receipts on the original reports.

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| Recommendation: Assign to ADR |
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