

# REPORT SUMMARY

## Office of the Commissioner of Political Practices

This financial-compliance audit report contains the results of our audit of the Office of the Commissioner of Political Practices (office) for the two fiscal years ended June 30, 2008. We issued a qualified opinion on the Schedule of Changes in Fund Balances for fiscal years 2006-07 and 2007-08, and the Schedule of Revenues and Transfers-In for fiscal years 2006-07 and 2007-08. The reader should use caution when using the information presented in these schedules, as well as the supporting data on the state’s accounting system. We issued an unqualified opinion on the Schedule of Expenditures and Transfers-Out for each of the two fiscal years ended June 30, 2008. The reader may rely on the financial information presented and the supporting detailed information on the state’s accounting records.

The prior audit report contained two recommendations. The office implemented one recommendation, and did not implement the other recommendation. The audit recommendation not implemented relates to the recording of lobbyist license fees.

This report contains four recommendations. The recommendations are related to financial reporting, contract monitoring, contribution limits, and internal control implementation.

The listing below serves as a means of summarizing the recommendations contained in the report, the office’s response thereto, and a reference to the supporting comments.

<u>Recommendation #1</u> .....	4
We recommend the department implement control procedures to ensure the recording of lobbyist license fees and expenditure accruals is accurate and complete in accordance with state law and policy.	
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<u>Recommendation #2</u> .....	5
We recommend that the office implement internal controls regarding contract monitoring to ensure the office does not overspend contract provisions.	
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<u>Recommendation #3</u> .....	5
We recommend that the office establish procedures to ensure the political committee contribution limits for candidates are calculated according to state law.	
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Recommendation #4.....6

We recommend the office implement its procedures for monitoring and testing internal controls as required by state policy.

Office Response: Concur .....B-3