



MONTANA LEGISLATIVE AUDIT DIVISION

FINANCIAL-COMPLIANCE AUDIT

Office of the Commissioner of Political Practices

For the Two Fiscal Years Ended June 30, 2010

NOVEMBER 2010

10-21

REPORT SUMMARY

The Office of the Commissioner of Political Practices (office) issued formal decisions involving 11 campaign finance and practice complaints in fiscal year 2010, and 17 formal decisions in fiscal year 2009. The office issued one proposed ethics complaint decision in fiscal year 2010, in addition to decisions regarding a motion to dismiss the complaint in each fiscal year. In fiscal year 2009, the office also issued a partial summary judgment related to an ethics complaint involving the Governor. The office was successful in defense of this decision through its response to a lawsuit filed by the Governor in District Court.

Context

The office is responsible for enforcing campaign and lobbying disclosure laws, and code of ethics enforcement for state officials and employees. It performs these duties through campaign and political committee expenditure tracking, investigations of campaign finance and disclosure cases, registration of lobbyists and principle expenditure tracking, and through formal ethics complaint proceedings.

Recommendation Concurrence	
Concur	1
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	

Results

Our current audit resulted in one recommendation related to state statute and accounting policy. Although this is a continued recommendation from the prior audit report, the office did implement three other prior audit recommendations. The office attempted to correct all errors and implement all prior recommendations, but failed to process the necessary accounting transactions appropriately. This was due in part to receipt of inaccurate guidance given by the State Accounting Division. Review the Findings and Recommendations section contained in the report for a more in depth understanding.

For a complete copy of the report or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to lad@mt.gov; or check the website at <http://leg.mt.gov/audit>. Report Fraud, Waste, and Abuse to the Legislative Auditor's FRAUD HOTLINE Call toll-free 1-800-222-4446 or e-mail lad@mt.gov.