

STATE OF CONNECTICUT
STATE ELECTIONS ENFORCEMENT COMMISSION

Referral by Commission Elections Officer,
Hartford

File No. 2011-014NF

FINDINGS AND CONCLUSIONS

Commission Elections Officer (hereinafter "Complainant") referred this matter pursuant to General Statutes § 9-623, alleging that Certified Public Accountants Committee for Political Action (hereinafter "CPA/CPA") failed to file a campaign finance disclosure statement for January 10, 2011 in violation of General Statutes § 9-608.

After an investigation of the matter, the Commission makes the following findings and conclusions:

1. Complainant alleged that CPA/CPA failed to file a campaign finance disclosure statement for January 10, 2011 pursuant to General Statutes § 9-608 (a) (1) (A).
2. CPA/CPA filed an Itemized Campaign Finance Disclosure Statement (SEEC Form 20) with the Commission on October 25, 2010 in accordance with General Statutes § 9-608 (a) (1) (B). The aforementioned SEEC Form 20 "termination" data field was marked with an "x." However, CPA/CPA did not disclose or itemize a final expenditure in the amount of \$25,940.02, and therefore the termination was incomplete.
3. Complainant in the ordinary course accepted the SEEC Form 20 detailed in paragraph 2 above, and proceeded to send notice to CPA/CPA of its January 10, 2011 filing obligation pursuant to General Statutes § 9-608 (a) (1) (A).
4. CPA/CPA failed to file the campaign finance disclosure statement due January 10, 2011, which resulted in this complaint and investigation.
5. Upon investigation, the Commission finds that the CPA/CPA made a final expenditure of committee funds to a registered Internal Revenue Code charity in the amount of \$25,940.02 on or about October 7, 2010. Furthermore, CPA/CPA evidenced this expenditure with a copy of the check to the registered charity as well as a letter of agreement with the recipient charity that the gift would be used for charitable purposes. Finally, the aforementioned expenditure was permissible pursuant to General Statutes § 9-608 (e) (1) (A).
6. The Commission finds, as detailed in paragraphs 2 and 5 above that CPA/CPA attempted to terminate on or about October 25, 2010, by filing what it believed was a termination report with the Commission.

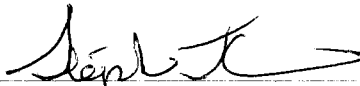
7. The Commission further finds that the report detailed in paragraph 2 was incomplete, in that it failed to itemize the CPA/PAC's final expenditure and distribution of its remaining funds, and therefore was not a termination report, such that the Complainant Elections Officer could effectuate the termination of the committee and close out the file for CPA/CPA.
8. The Commission concludes that, but for the failure to properly terminate by CPA/CPA as detailed in paragraphs 2 and 7 above, the CPA/CPA would not have been responsible for the filing of a January 10, 2011 report, which was the subject of this referral, and investigation.
9. Finally, the Commission finds that pursuant to this enforcement matter, CPA/CPA on May 4, 2011 filed with the Commission an amendment to the aforementioned October 25, 2010 report detailed in paragraph 2 above to accurately reflect its final expenditure as detailed in paragraph 5 above and distribution of remaining funds. This amendment was made to the satisfaction of the Complainant Elections Officer.
10. In light of the facts and circumstances of this complaint and investigation, the Commission declines to take further action pertaining to CPA/CPA and its failure to file a January 10, 2011 campaign finance disclosure report.

ORDER

The following Order is recommended on the basis of the aforementioned findings:

That no further action will be taken.

Adopted this 27th day of July 2011 at Hartford, Connecticut


Stephen F. Cashman, Chairman
By Order of the Commission