



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Robert G. Shaw, Treasurer
International Union of Operating Engineers
Local 15 Political Action Committee
265 West 14th Street
New York, NY 10011

JAN 23 2001

Identification Number: C00163956

Reference: October Quarterly Report (7/1/00-9/30/00)

Dear Mr. Shaw:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule B of your report (pertinent portion(s) attached) discloses a contribution(s) which appears to exceed the limits set forth in the Act. 2 U.S.C. §441a(a) precludes a multicandidate committee and its affiliates from making a contribution to a candidate for federal office in excess of \$5,000 per election.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If you have made an excessive contribution, you should notify the recipient and request a refund of the amount in excess of \$5,000 and/or notify the recipient in writing of your redesignation of the contribution. In the best interest of your committee, all refunds and redesignations should be made within sixty days of the treasurer's receipt of the contribution(s).

Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memo entries on Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

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Although the Commission may take further legal action regarding the excessive contribution(s), your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

-Schedule B supporting Line 23 of your report discloses a contribution(s) to a candidate(s) for the primary election; however, the funds were disbursed after the election date(s) (pertinent portion(s) attached). Please note that contributions may not be designated for an election which has already occurred unless the funds are to be used to reduce a candidate committee's debts incurred during that election campaign.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If you have made an impermissible contribution, you should notify the recipient and request a refund and/or notify the recipient in writing of your redesignation of the contribution. In the best interest of your committee, all refunds and redesignations should be made within sixty days of the treasurer's receipt of the contribution(s).

Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memo entries on Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

Although the Commission may take further legal action regarding this impermissible activity, your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

-The totals listed on Lines 23 and 29, Column B of the Detailed Summary Page(s) appear to be incorrect. Please be advised that you should add the "Calendar Year-to-Date" total from your previous report to the current "Total This Period" figure from Column A to derive the correct Column B totals. Please amend your report and any subsequent reports that may be affected by this correction.

-Please amend Schedule B supporting Line 23 by providing the office sought (House or Senate) and state for each contribution made. 11 CFR §104.3(b)(3)(ii) and (v)

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A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

A handwritten signature in cursive script, appearing to read "Alice Kang", with a long horizontal flourish extending to the right.

Alice Kang
Reports Analyst
Reports Analysis Division

SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedule(s) for each category of the Detailed Summary Page

PAGE 1 OF 1
FOR LINE NUMBER 23

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full)

International Union of Operating Engineers Local 15 Political Action Committee

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Sue Kelly for Congress P.O. Box 16021 Alexandria, VA 22302	R 19th Voluntary Contribution Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	09-26-00	1,000.00
<i>ok</i> Lazio 2000 c/o Robert Carlino LI Contractors Association Farmingdale, New York 11735	R-2nd Voluntary Contribution Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	07-12-00	700.00
<i>ok</i> Lazio 2000 c/o Robert Carlino LI Contractors Association Farmingdale, New York 11735	R-2nd Voluntary Contribution Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	07-12-00	1,800.00
Engel for Congress 18 East 16th Street Suite 401 New York, New York 10003	D-17th Voluntary Contribution Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	09-07-00	500.00
Friends of Major R Owens P.O. Box 2265 Brooklyn, New York 11202-2265	D-11th Voluntary Contribution Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	09-07-00	500.00
Pete King for Congress 486 78th Street Brooklyn, New York 11209	R-3rd Voluntary Contribution Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	09-07-00	500.00
<i>ok</i> CMTE Re-Elect NYDIA Velazquez 436 New Jersey Ave. Washington, DC 20003	D-12th Voluntary Contribution Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	NY primary 09-15-00 0009/12/02	500.00
National Audubon Society 200 Trillium Lane Albany, New York 12203	D-18th Voluntary Contribution Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	09-19-00	1,500.00
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
SUBTOTAL of Disbursements This Page (optional)			7,000.00
TOTAL This Period (last page this line number only)			7,000.00

SCHEDULE B

ITEMIZED DISBURSEMENTS

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committees.

NAME OF COMMITTEE (in Full) **Local 138, 138A + 138B International Union of Operating Engineers Political Action Fund - Federal**

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Becker for Congress Committee PO Box 434 Lynbrook NY 11563	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	5/17/00	750.00
B. Full Name, Mailing Address and ZIP Code Friends of Michael Forbes PO Box 505 Farmingville NY 11738	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	5/22/00	500.00
C. Full Name, Mailing Address and ZIP Code Friends of Carolyn McCarthy PO Box 190 Mineola NY 11501	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	5/22/00	500.00
D. Full Name, Mailing Address and ZIP Code Lazio 2000 PO Box 5063 Bay Shore NY 11706	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	6/14/00	1,000.00
E. Full Name, Mailing Address and ZIP Code Friends of Schumer 40 The Downstate Alliance 629 Old White Plains Road TARRYTOWN, NY 10591	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	6/23/00	2,000.00
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period

AK

SUBTOTAL of Disbursements This Page (optional)	4,750.00
TOTAL This Period (last page this line number only)	4,750.00

SCHEDULE B

ITEMIZED DISBURSEMENTS

Any information copied from each Report and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full) **Local 138, 138A & 138 B International Union of Operating Engineers Political Action Fund - Federal**

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
King for Congress Committee PO Box 1428 Seaford NY 11783	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	9-29-99	500.00
B. Full Name, Mailing Address and ZIP Code Friends of Congressman Mike Forbes PO Box 505 Farmingville NY 11738	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	10/6/99	2,000.00
C. Full Name, Mailing Address and ZIP Code Senator Jim Lack Campaign 202 E. Main Street/Suite 303 Huntington, NY 11743	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	10/6/99	250.00
D. Full Name, Mailing Address and ZIP Code Rick Lazio For Congress PO Box 5063 Bay Shore, NY 11706	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	11/18/99	2,000.00
E. Full Name, Mailing Address and ZIP Code Friends of Carolyn McCarthy PO Box 190 Hircola NY 11501	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	12/20/99	500.00
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period

OK

SUBTOTAL of Disbursements This Page (optional)	5,250.00
TOTAL This Period (last page this line number only)	5,250.00

SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedules for each category of the Detailed Summary Page

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FOR LINE NUMBER 33

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full) Local 138, BSA+138 B International Union of Operating Engineers
Political Action Fund - Federal

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Rick Lazio for Congress PO Box 5063 Bay Shore, NY 11706	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	1/28/99	\$ 400.00
B. Full Name, Mailing Address and ZIP Code Friends of Congressman Mike Forbes PO Box 505 Farmingville, NY 11738	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	3/4/99	\$ 500.00
C. Full Name, Mailing Address and ZIP Code Ackerman for Congress PO Box 95 Fresh Meadows NY 11365	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	4/23/99	\$ 2,000.00
AK D. Full Name, Mailing Address and ZIP Code Rick Lazio for Congress PO Box 5063 Bay Shore NY 11706	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	6/9/99	400.00
E. Full Name, Mailing Address and ZIP Code KING FOR CONGRESS PO Box 428 SEAFORD NY 11789	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	6/21/99	500.00
F. Full Name, Mailing Address and ZIP Code Friends of Carolyn McCARTHY PO Box 190 Mineola NY 11501	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	6/21/99	250.00
G. Full Name, Mailing Address and ZIP Code Friends of Congressman Mike Forbes PO Box 505 FARMINGVILLE NY 11738	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	6/23/99	500.00
H. Full Name, Mailing Address and ZIP Code LAZIO FOR CONGRESS PO Box 5063 Bay Shore NY 11706	Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	6/23/99	500.00
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period

SUBTOTAL of Disbursements This Page (optional)

5,050.00

TOTAL This Period (last page the line number only)

5,050.00

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity. The document provides a detailed explanation of how to categorize these transactions and how to use a double-entry accounting system to ensure that the books are balanced.

Next, the document covers the process of reconciling bank statements with the company's records. It explains that this is a crucial step in identifying any discrepancies or errors that may have occurred. The document provides a step-by-step guide on how to perform a bank reconciliation, including how to compare the bank's records with the company's ledger and how to investigate any differences.

The document also discusses the importance of regular audits and reviews. It explains that these are essential for ensuring the accuracy and reliability of the financial information. The document provides a list of key areas to focus on during an audit, such as the accuracy of the accounting records, the completeness of the data, and the proper application of accounting principles.

Finally, the document provides a summary of the key points discussed and offers some final thoughts on the importance of maintaining accurate financial records. It concludes by stating that a strong financial foundation is essential for the long-term success of any business, and that careful attention to detail is required to ensure that the books are kept in good order.