



CFC MEMORANDUM 2018-02

February 2, 2018

**TO:** 2016 LOCAL FEDERAL COORDINATING COMMITTEES  
(LFCCs) AND PRINCIPAL COMBINED FUND ORGANIZATIONS  
(PCFOs)

**FROM:** KEITH WILLINGHAM   
DIRECTOR, OFFICE OF THE COMBINED FEDERAL  
CAMPAIGN

**SUBJECT:** 2018 COMBINED FEDERAL CAMPAIGN COMPLIANCE  
PROGRAM

In previous years, the Office of Combined Federal Campaign (OCFC) provided the requirements and guidance for the completion of an audit in accordance with CFC regulations at 5 CFR §950.105(d)(9) (effective through Dec. 31, 2016 and still applicable to the 2016 CFC). While this regulation is still applicable to CFCs that took place under its purview, the U.S. Office of Personnel Management (OPM) is significantly scaling back its requirements as they pertain to the 2016 CFC. Furthermore, OPM is directing all funds saved through this reduction in requirements to be distributed proportionally to charities to which disbursements are currently pending.

Put simply, the OCFC will not issue a 2018 Audit Guide and campaigns are not required to engage an independent certified public accountant to audit collections and disbursements for the 2016 CFC.

Instead, the following submissions are required to be submitted to the OCFC:

- Schedule of Campaign Receipts and Disbursements (template forwarded to PCFOs)
- Distribution Schedule (two templates with instructions forwarded to PCFOs; campaigns should provide *either* the schedule with separate tracking of cash receipts *or* the schedule without separate tracking of cash receipts)
- International Distribution Schedule (template with instructions forwarded to PCFOs)
- Schedule of Campaign Budget vs. Actual Expenses (form and instructions forwarded to PCFOs)
- LFCC-approved 2016 CFC budget
- Outstanding Check List (template forwarded to PCFOs)
- Documentation of the LFCC's approval of the one-time distribution threshold amount (if one-time disbursements were made)

- Documentation of the LFCC's approval estimated pledge loss (a.k.a. "shrinkage")
- Documentation of the LFCC's approval of the campaign cost reimbursement amount

The above must be submitted to the LFCC for its review no later than August 1, 2018; and ***forwarded to OPM no later than October 1, 2018. ALL SUBMISSIONS MUST BE ELECTRONICALLY SUBMITTED*** to [cfc-compliance@opm.gov](mailto:cfc-compliance@opm.gov). Campaigns that do not submit the items to OPM by the due date will be considered non-compliant and the PCFOs may be subject to sanctions under 5 CFR §950.603(a)(1) (effective through Dec. 31, 2016 and still applicable to the 2016 CFC) and 5 CFR §950.503(a)(1) (effective Jan. 1, 2017). Extensions to the due dates noted above will be approved by OPM only under extraordinary circumstances.

Campaigns are further reminded that, per 5 CFR §950.604 (effective through Dec. 31, 2016 and still applicable to the 2016 CFC), "Federations, PCFOs and other participants in the CFC shall retain documents pertinent to the campaign for at least three completed campaign periods." For example, documentation regarding the 2016 campaign must be retained through the completion of the 2017, 2018 and 2019 campaign periods (i.e. until early 2021). Furthermore, documents requested by OPM must be made available within 10 business days of the request.

The Office of CFC is available to provide educational and technical assistance. Please direct your questions to Marcus Glasgow at [marcus.glasgow@opm.gov](mailto:marcus.glasgow@opm.gov) or call (202)606-2564.

#### Attachments

- Attachment 1: Schedule of Campaign Receipts and Disbursements (.xlsx file)
- Attachment 2: Distribution Schedule (with separate tracking of cash; .xlsx file)
- Attachment 3: Distribution Schedule (without separate tracking of cash; .xlsx file)
- Attachment 4: International Distribution Schedule (.xlsx file)
- Attachment 5: Schedule of Campaign Budget vs. Actual Expenses (instructions; .pdf file)
- Attachment 6: Schedule of Campaign Budget vs. Actual Expenses (fillable form; .pdf file)
- Attachment 7: Outstanding Check List (.xlsx file)