San Francisco Ethics Commission

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**SAN FRANCISCO**

**ETHICS COMMISSION**

**Campaign Audit Questionnaire**

|  |  |
| --- | --- |
| **Committee Name:** |  |
| **Committee Treasurer:** |  |
| **Office Sought:** |  |
| **Election Date:** |  |
| ***Committee’s Contact Person for the Audit:*** |
| **Name:** |  |
| **Title:** |  |
| **Address:** |  |
| **Telephone Number:** |  |
| **Email Address:**  |  |
|  |  |
| ***Location of records:*** |  |
|  |  |
| ***Request for On-site Audit?*\* *□*** Yes **□** No |
| *\*Note: If yes, include bank statements with this completed Questionnaire. Staff generally schedules three days for an on-site audit (the audit may take more or less time).*  |

*General Information:*

**1. Please list the names of campaign advisors, consultants, managers, treasurers, fundraisers, persons who prepared communications/mailers, bookkeepers, attorneys and any other person/firm that provided professional services to the committee.**

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| --- | --- | --- | --- |
| **Name** | **Title & Duties** | **Contract Period** | **Contract Amount** |
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**2. Please list the names of individuals who provided other types of services such as walking precincts, making telephone calls or distributing flyers.**

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| **Name** | **Duties** | **Length of Work** | **Amount of Compensation** |
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**3. a. Please describe the committee’s organizational structure.**

 **b. Please briefly explain the accounting and recordkeeping procedures used.**

**4. Who prepared the committee’s campaign statements?**

*Campaign Office:*

**5. Please provide information about the committee’s campaign office(s)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Address** | **Duration of use** | **Did the committee pay rent for the space or was it donated?** | **Name of Person/Firm that provided office space** |
| Amount of rent paid | Fair Market Value (if donated) |
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**6. a. Please list the utilities that the committee was responsible for (i.e., telephone, electricity, gas, water, garbage and/or internet service).**

 **b. If the committee did not pay for utilities, please explain.**

**7. List equipment that was purchased, rented or received as a donation (including office furniture, printers, faxes, cellular phones, etc.). If equipment was received in the form of a donation, what was the fair market value of each and from whom did the donation come?**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Equipment**  | **Purchased, Rented or Received as Donation** | **Fair Market Value of Equipment at Time of Acquisition** | **Date of Acquisition** | **Is the committee still in possession of equipment?** **If no, how and when was it disposed?**  |
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*Contributions:*

**8. How did the committee receive contributions? (check all that apply)**

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| --- | --- | --- | --- |
|  | Telephone |  | Fundraising Events  |
|  | Mail |  | Online Credit Card Contributions (for example, PayPal, Square, etc.)  |
|  | Other (please describe): |  |  |

**9. What types of records did the committee maintain for contributions?**

|  |  |  |
| --- | --- | --- |
|  | Duplicate Deposit Slips  |  |
|  | Contributor Card File  |  |
|  | Contributor Ledger  |  |
|  | Cash Receipts Journal  |  |
|  | Computer File (what software was used)  |  |
|  | Correspondence  |  |
|  | Copies of contributor checks (Check one of the boxes below to indicate the method by which files are maintained by the committee)  |
|  |
|  |  □ Deposit batch  |  |
|  |  □ Receipt date |  |
|  |  □ Other (please explain)  |  |
|  | Other (please explain) |  |

**10. In preparing the campaign statements, how did the committee determine the receipt date of the contributions?**

**11. How were cumulative amounts for contributors determined?**

**12. How did the committee obtain contributors’ occupation and employer information?**

**13. Did the committee receive any donated services (i.e. housekeeping, catering, web design, telephone banking, leafleting, transportation, etc.)? If so, please list the contributor and the fair market value of each service.**

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| --- | --- | --- | --- |
| **Contributor** | **Service** | **Fair Market Value** | **Date(s) Received** |
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**14. How were non-monetary contributions valued, and by whom? Please provide copies of documentation verifying the value of non-monetary contributions.**

**15. a. Did the committee receive any loans? Yes No**

 **b. If yes, does the committee have written loan agreements for all the loans? (Please provide**

 **a copy of any and all written loan agreements) Yes No**

**16. Please provide the following information for all of the committee’s financial accounts: *checking*, *savings*, *certificates of deposit*, *money market accounts* *and any other accounts* in which funds were placed.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Type of Account** | **Account Number** | **Name and Address** **of Financial Institution** | **Date Opened** | **Date Closed** |
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**\*\*Note:** *Please have all the bank statements for the accounts listed above available for audit.*

**17. If the committee conducted any fundraising activities, please complete the following:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** (*mm/dd/yy*) | **Description and Location of Fundraiser** | **Total Cost of the Event** ($) | **Total Amount Raised** ($) |
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**\*\*Note:** *Please provide records relating to fundraising events (i.e., list of contributor names and contribution amounts for each fundraising event).*

**18. If the committee’s supporters hosted fundraising events at their homes or offices, please complete the following:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** (*mm/dd/yy*) | **Description and Location of Fundraiser** | **Name of Host** | **Total Cost of the Fundraiser**  ($) | **Cost Incurred by Host** ($) | **Total Amount Raised** ($) |
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**\*\*Note:** *Please provide records relating to fundraising events (i.e., list of contributor names and contribution amounts for each fundraising event).*

***Expenditures:***

**19. Who approved payments for expenses incurred by the committee?**

**20. Provide names of individuals authorized to sign on the committee’s checking account(s).**

**21. How many signatures were required on the committee’s checks?**

**22. a. Did the committee pay for expenditures using a credit/debit card? Yes No**

 **b. If yes, please provide the following information:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Name of Account Holder** | **Debit or Credit Card** | **Name of Financial Institution**  | **Last 4 digits of card number** | **Name of person(s) who used the credit/debit card to make expenditures** | **Period during which card(s) was/were used** |
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**23. What types of records did the campaign committee maintain for expenditures?**

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| --- | --- |
|  | Invoices (Please check one to indicate the order in which the committee maintained the files.)  |
|  |
|  |  | □ | Check Numbers  |
|  |  | □ | Dates Paid  |
|  |  | □ | Reporting Period of Campaign Statements  |
|  |  | □ | Other (please explain)  |
|  | Expenditure Authorizations  |
|  | Card File  |
|  | Expenditures/Disbursements Journal  |
|  | Cancelled Checks  |
|  | Correspondence with vendors  |
|  | Other (please explain)  |

**24. Has the committee provided the Ethics Commission with a copy of an invoice or receipt to support each disbursement or payment made by the committee? Yes No**

**If no, please explain:**

**25. What procedures were used to ensure that campaign funds were disbursed properly and only for campaign-related purposes?**

**26. How did the committee track accrued expenses/unpaid bills to ensure timely reporting and payment?**

**27. Please list names of persons/firms that were authorized to make expenditures on behalf of the committee. How did the committee ensure that such expenditures were timely reimbursed and reported?**

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| --- | --- | --- |
| **Name & Title** | **Types of expenditures made by person/firm** | **Did the committee obtain the required documentation (invoices/receipts) from such person/firms?** |
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**28. a. Did the committee use telephone banks? Yes No**

 **b. If yes, please indicate how many were used, location(s), date(s) and the vendors who provided the service.**

**29. a. Did the committee have a petty cash fund? Yes No**

 **b. If yes, provide a copy of the committee’s petty cash register and indicate who was in charge of these funds:**

**30. a. Did the committee use any signature gathering services? Yes No**

 **b. If yes, who was the vendor and what was the cost of the service?**

**31. a. Did the committee send any recorded telephone message(s) to communicate with 500 or more individuals/households? Yes No**

 **b. If yes, provide a transcript and a recording (for recorded messages) of each message.**

**32. Please list mass mailings sent by the committee:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date of Mailing** | **Description of Mailing** | **Total Cost of Mailing** | **Number Mailed** | **Vendors Paid** |
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**\*\*Note:** *Please submit original samples of all the mailings for the audit. A mass mailing means over 200 substantially similar pieces of mail sent in a calendar month, including but not limited to fundraising solicitations and campaign literature.*

**33. Were there any circumstances, occurrences or issues during the campaign that adversely affected the committee and should be explained for the audit?**

***Completed by:***

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 **Print Name Signature**

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| --- | --- | --- |
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 **Title Date**

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