



RECORDS REQUIRED FOR AUDIT

Under state law (Title 2 of the California Code of Regulations, § 18401) candidates and/or treasurers have a duty to maintain original source documentation as necessary to prepare campaign statements and comply with provisions of the Political Reform Act commencing with Section 84100. A filer must maintain copies of filed campaign statements and reports and the accounts, records, bills and receipts, and original source documentation for a period of four years following the date the campaign statement to which they relate is filed. The Fair Political Practices Commission's Information Manuals provide detailed information on record keeping.

If a candidate or committee is selected for audit, the committee must submit electronic copies of all records and documents maintained in compliance with state and local law. Documentation and records should be well-organized, legible, and complete. The Ethics Commission is not able to accept or maintain "physical" forms of records such as paper copies or flash drives.

BANKING/FINANCIAL RECORDS

Organize bank statements in sequential order by date. Bank statements should be organized separate from other financial ledgers/check registers maintained by the committee.

- Bank statements for the period covered by audit.
Additional statements for the months following the audit period should be submitted if expenditures or deposits are outstanding/still in transit at the close of the audit period.
- Financial ledgers or check register maintained by the committee.
Provide statements for the same period covered by bank statements
- Any other bank documents such as memos, letters, or other records that may evidence debit and credit transactions

CONTRIBUTIONS RECEIVED (monetary & in-kind contributions, loans, and public financing)

- Check Contributions: copies of the check
- Credit Card Contributions: receipt/transaction records from the credit card merchant evidencing each transaction
- Wire Transfer Contributions: bank receipts showing wire originator information
- Cash Contributions: signed/dated contributor card for each cash contribution
- Loans: lender agreements, records of payments, outstanding balances, and copies of related checks.
- Public Financing: check copy of public funds, verification letter from Ethics Commission
- For All Funds Deposited: proof of deposit (e.g. deposit receipts, bank report), for credit card transactions, proof of transfer by merchant.
- Non-monetary Contributions: documentation evidencing source, nature, and value of contribution

- Contributor Correspondence: remit forms/envelopes, correspondence related to contributor information (e.g. address, occupation/employer) or attribution/aggregation.

EXPENDITURES (payments made, accrued expenses)

- Expenditure Records: invoices, bills, and receipts from vendors; detailed payments by agents/vendors to sub-vendors; contracts/agreements for professional services, staff, office space, or equipment rental.
- Payments by Check: copy of original signed check attached to vendor invoice, expense report, or similar expenditure record (if applicable).
- Payments by Wire Transfer: copy of bank originator request attached to vendor invoice, expense report, or similar expenditure record (if applicable).
- Payments by Bank/Credit Card: payment receipt showing bank card number attached to vendor invoice, expense report, or similar expenditure record (if applicable).
- Payments by Cash: petty cash ledger, receipts, bank withdrawal receipts
- Payroll records (if applicable): names of workers, contract/payment agreements, timesheets, payments and date, time and description of services provided by workers.

MISCELLANEOUS

- Documentation regarding the purchase and disposition of campaign assets/equipment.
- Copies and proof of transmittal (e.g. stamped envelope, copy of email) for notifications of filing obligations sent to major contributors (i.e. "Major Donor" notification letters).
- Record of all communications paid for and distributed by the committee including costs, dates distributed, and copies of all communications:
 - Printed communications (e.g. mailings, window signs, print ads): legible copies of the final communication as produced (i.e. no "proof" copies)
 - Digital Ads (e.g. web-based or social media ads): a digital copy or link to the ad
 - Website/Social Media Pages: archived or pdf copies of the primary landing page and all sub-pages linked to the landing page (e.g. donation page, communications page, events page)
 - TV/Radio Ads & Web Videos: audio/video files of the entire ad as run
 - Phone Banks, Robo Calls, Text Messages: full text of phone script or message distributed
 - Transcripts and recordings of telephone messages and a record of the date and number of calls made for each recorded message.
- Samples of any other types of communications paid for by the committee.
- Documents relating to miscellaneous increases to cash, e.g. interest earned on accounts, including bank initiated credits, receipt of public funds.

GUIDELINES FOR ORGANIZING CAMPAIGN RECORDS

CONTRIBUTION RECORDS

- *Check/Cash Contributions*: Organize contributions into deposit batches that include: a list of all contributions in the deposit batch, a record of deposit (e.g. deposit receipt), and supporting documentation (e.g. check copies, remit forms) for each contribution in a deposit batch.
- *Credit Card Contributions*: contributions should be grouped according to transfer/deposit batch and corresponding bank deposit. Each batch should include supporting documentation (e.g. report from the credit card vendor or transaction receipts) and a list of contributions that comprise the deposit batch (i.e., report from the credit card vendor).
- Deposit batches should be in order by date of deposit and be numbered sequentially. The amounts deposited as shown on deposit batches should match the amounts listed on the bank statements.
- Organize contribution documents by reporting period based on the date the contribution was received, not deposited.

EXPENDITURE RECORDS

- Copies of canceled checks should be kept with the supporting documents (i.e., invoices, samples of communications, etc.) and organized by reporting period. Maintain notes for any expenditures that were incurred in a reporting period but remained unpaid at the close of that period.
- When a single payment is used for multiple expenditures, attach all expenditure documentation (e.g. invoices) to the payment record (e.g. check copy, wire payment receipt).
- Attach invoices for expenditures paid by credit card to the corresponding credit card statements.
- Records of payments made to sub-vendors should be included with invoice provided by the vendor or agent who retained the sub-vendor.
- If petty cash fund was used, submit all records for the fund including a balance ledger, expenditure receipts, and bank withdrawal records to fund the petty cash fund.
- If the committee retained campaign staff (i.e. field workers, precinct walkers), attach timesheets, descriptions of services provided and employment agreements to canceled salary payment records.

OTHER RECORDS

- Organize reports from vendors regarding credit card contributions and associated charges according to amounts deposited by credit card vendors into the committee's bank account.
- Provide a check register, ledger, or other document that shows how the committee determined when it reached certain reporting requirements (i.e., candidate threshold statements, Late Contribution Reports).
- Maintain information regarding fundraising events/activities including: event date and location, total amount collected, names of contributors and amounts received, costs associated with events, invitations/solicitations sent for events.
- Maintain a record of all communications paid for and distributed by the committee. Attach copies (as possible) to invoice/payment records for each.