# Records Required for Audit

## Contributions Received

**(Monetary contributions, loans and in-kind contributions)**

- Deposit records: copies of deposit slips and receipts; copies of all contributions made by checks, credit cards and other methods; signed contributor cards for cash contributions; and letters from contributors regarding attribution and aggregation.
- Contributor-related correspondence, including remit envelopes and notices to possible major donors. Invitations to fundraising events.
- Worksheets used to record contributions (should include date of receipt, date of deposit, deposit batch number, amount of contribution, and contributors’ information).
- Loan agreements, records of outstanding balances and copies of related checks.
- Letters from contributors valuing in-kind contributions and committee prepared documentation of in-kind contributions.

## Expenditures

- Canceled checks, invoices, bills, receipts and correspondence for expenditures made, including for payments made by agents of the committee to subvendors.
- Contracts with consultants, employees, vendors, and independent contractors/agents (i.e., for professional services, office space, equipment rental and purchase of products).
- Documentation regarding the purchase and disposition of campaign assets/equipment.
- Petty cash records (i.e., receipts, invoices, petty cash register).
- Payroll records (i.e., timesheets, contracts, emails, names of workers, payments and date, time and description of services provided by workers).

## Miscellaneous

- Bank statements (including bank statements for the months preceding and following the audit period) and other bank documents such as debit and credit memos.
- Check register (preferred in electronic format).
- Samples of all mass mailings sent, including costs, dates mailed, number of pieces mailed and supporting expenditure documentation.
- 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, including public funds.

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1 If originals are provided, the committee must maintain a complete copy of its records.
**GUIDELINES FOR ORGANIZING CAMPAIGN RECORDS**

### CONTRIBUTIONS RECORDS
- Organize each **deposit batch** with the following: list of contributions, copy of deposit slip and receipt, supporting documentation for contributions and correspondence.
- **Credit card** contributions should be grouped according to the amounts listed on the bank statements. Each batch should include supporting documentation 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**. Keep notes about expenditures that were incurred by but not paid (or partially paid) by the close of a reporting period.
- Group together multiple invoices and other documentation that relate to a single payment and attached to the corresponding canceled check(s).
- Attach invoices for expenditures paid by **credit card** to the corresponding credit card statements.
- Attach invoices for expenditures paid by **subvendors** to the invoice provided by the corresponding vendor who paid the subvendor(s).
- Any cash withdrawal from the bank account is considered to be part of a **petty cash fund** (which is limited to $100 at any given time), and thus, the committee must record such withdrawals in its petty cash ledger/journal/log. The petty cash ledger must account for all replenishments to and expenditures made from the petty cash account. Attach related receipts to the petty cash ledger.
- Attach timesheets, descriptions of services provided and employment agreements to canceled checks relating to salaries (i.e., campaign consultants, field workers, precinct walkers, etc.).

### OTHER RECORDS
- Organize **bank statements** in sequential order by date.
- 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.
- Record the committee’s receipts and disbursements in an **electronic check register** such that the electronic ledger shows how/when the committee reached reporting thresholds (i.e., candidates for the Board of Supervisors must file a notice upon reaching $10,000 in activity or committees that make independent expenditures must file reports upon reaching certain thresholds).
- Maintain a list of **fundraising events** including the following information: Description, location and date of event, total amount collected, names of contributors, the amounts contributed, costs associated with fundraising events, invitations to fundraisers and corresponding supporting documents (i.e., copies of contribution checks or contributor cards).

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2 Candidates and committees must keep all campaign records for a period of four years from the date the campaign statement relating to the records was filed. Documents that identify the names of contributors that are affiliated entities must be kept for five years. The [Fair Political Practices Commission’s Information Manuals](http://www.sfgov.org/fpcc/records) provide detailed information on recordkeeping.

When providing campaign records for an audit, each committee must organize its records by campaign statement reporting period (i.e., semi-annual, 1st pre-election, 2nd pre-election, etc.).

Copies of campaign records must be **well organized** and **legible**. Ensure sufficient margins on each page so information is not cut off.