San Francisco
Ethics Commission

25 Van Ness Avenue, STE 220
San Francisco, CA 94102-6053
ethics.commission@sfgov.org
415-252-3100 | sfethics.org

Records Required for Audit

When the Ethics Commission audits a campaign committee, Auditors begin the audit process by submitting an initial request for records. This document lists the categories of records that may be submitted to substantiate a committee's activity during the audit period, as well as guidelines for organizing those records for submission. All records listed here may not be relevant to a committee, but committees should submit all categories of records that they have in their possession. During the course of audit fieldwork, auditors may request additional records, including documentation associated with specific transactions.

Documentation should generally be well-organized, legible, and complete. State and local law requires candidates and committees to maintain detailed accounts, records, bills, and receipts as necessary to prepare campaign statements, and to retain detailed information and original source documentation for a period of four years. [1]

BANKING/FINANCIAL RECORDS

Provide records fully comprehensive of all activity of the committee's bank account(s) for the period covered by the audit.

☐ **Bank Statements** for the period covered by the audit. Statements for months following the audit period should also be submitted if expenditures or deposits remain outstanding or in transit at the close of the audit period.

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

  ☐ **Bank Statement Data** (in Excel or CSV format) for the period covered by the audit. If available, data should be downloaded directly from your bank, not prepared or altered by committee staff.

☐ **Financial Ledgers or Check Register** maintained by the committee for the same period covered by bank statements. Documentation should demonstrate how the committee determined when it reached certain reporting requirements, such as candidate threshold statements or late contribution reports.

☐ Any other bank documents such as memos, letters, or other records that may demonstrate debit and credit transactions.

[1] See Title 2, California Code of Regulations, § 18401, and San Francisco Campaign & Governmental Conduct Code § 1.109. See also the Fair Political Practices Commission's Disclosure Manuals regarding recordkeeping.

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

For every contribution your committee received, provide supporting documentation to demonstrate the amount, the identity of the payor, and the method of payment.

Organize documentation by reporting period, based on the date the contribution was received.

Deposit batches should be ordered by date of deposit and numbered sequentially. Amounts deposited as shown on deposit batches should match amounts listed on the bank statements.

- ☐ **Credit Card Contributions**: Receipt/transaction records from the credit card merchant demonstrating each transaction.

  Credit card contributions should be grouped according to transfer/deposit batch and corresponding bank deposit. Each batch should include supporting documentation (e.g. vendor reports, transaction receipts) and a list of contributions that comprise the deposit batch.

- ☐ **Wire Transfer Contributions**: Bank receipts showing wire originator information.

- ☐ **Check Contributions**: Copies of each check.

- ☐ **Cash Contributions**: Signed and dated contributor card for each cash contribution.

  Check or cash contributions should be organized into deposit batches that include a list of all contributions in the deposit batch, a record of deposit (e.g. a deposit receipt), and supporting documentation (e.g. check copies, remit forms).

- ☐ **Loans**: Lender agreements, records of payments, outstanding balances, and copies of any related checks.

- ☐ **All Funds Deposited**: Proof of deposit (e.g. deposit receipts, bank report), or proof of transfer by merchant for credit card transactions.

- ☐ **Non-Monetary Contributions**: Documentation demonstrating the source, nature, and market value of each contribution (e.g. receipts, correspondence).

EXPENDITURES MADE (payments made, accrued expenses)

For every payment your committee made, provide supporting documentation to demonstrate the amount, the purpose, and the identity of the payee.

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, etc.).

- ☐ **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.

  Records of payments made to sub-vendors should be included with the invoice provided by the vendor or agent who retained the sub-vendor.

☐ **Payments by Check**: Copy of original signed check attached to vendor invoice, expense report, or similar expenditure record if applicable.

Copies of canceled checks should be kept with the supporting documents (e.g., invoices) and organized by reporting period. Maintain notes for expenditures that were incurred in a reporting period but remained unpaid at the close of that period.

☐ **Payments by Wire Transfer**: Copy of bank originator request attached to vendor invoice, expense report, or similar expenditure record.

☐ **Payments by Bank/Credit Card**: Payment receipt showing bank card number attached to vendor invoice, expense report, or similar expenditure record.

Attach invoices for expenditures paid by credit card to corresponding credit card statements.

☐ **Payments by Cash**: Petty cash ledger, receipts, bank withdrawal receipts.

If a 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.

☐ **Payroll Records**: Names of workers, contract/payment agreements, timesheets, payments and date, time and description of services provided by workers.

MISCELLANEOUS

☐ Documentation demonstrating the disposition of any campaign equipment or other assets (e.g. laptops, software) purchased with campaign funds, or documentation demonstrating who is currently in possession of such equipment or assets.

☐ Documentation regarding miscellaneous increases to cash, such as interest earned on accounts, including bank-initiated credits.

RECORDS THAT MAY BE REQUESTED AT A LATER DATE

The committee is not required to submit the records detailed below as part of this initial request for records. However, the committee should ensure that these records are maintained and be prepared to provide them at a later date. Commission auditors will likely request the records below in connection with specific transactions.

☐ **Campaign Communications**: Record of campaign communications paid for and disseminated by the committee, including costs, dates distributed, and copies or other facsimiles of the communications. Categories of communications include:

- *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 linked sub-pages (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.
- *Recorded Telephone Messages*: Transcripts and recordings of telephone messages and a record of the date and number of calls made for each recorded message.

☐ **Contributor Correspondence or Attestations**: Remit forms/envelopes, correspondence related to contributor information (e.g. address, occupation/employer) or attribution/ aggregation.

☐ **Fundraising Events**: Information regarding fundraising events including the event date and location, total amount collected, names of contributors and amounts received, costs associated with events, and invitations sent for events.

☐ **Campaign Staff**: Timesheets, descriptions of services provided, and employment agreements for any campaign staff retained by the committee (e.g. field workers, precinct walkers).

GUIDANCE FOR MISSING INFORMATION

If certain records or information requested in this document are unavailable, please notify Commission auditors of such as part of your initial records submission. This will allow for further guidance to be provided and prevent delays in the audit process.

- Provide a brief explanation for why the records are unavailable or contain incomplete information. You may use the “Additional Notes” field of the provided **Audit Questionnaire**, which should be submitted along with the records detailed in this document.
- Provide alternate documentation where possible. Missing records or incomplete information may be substituted with other documentation to substantiate the needed information. If alternate documentation is submitted, note why such records are being submitted in lieu of specific records requested above.