



Treasurer's Best Practices Checklist Records Treasurers Must Obtain, Copy and Keep

This checklist is intended only as a guide for committees of candidates participating or who intend to participate in the Citizens' Election Program. Treasurers are advised to refer to the specific statutory provisions, regulations, declaratory rulings and advisory opinions mentioned in the Participating Candidate Guidebook.

BANK RECORDS

- ▶ Bank statements
- ▶ Electronic copies or photocopies of canceled committee checks
- ▶ Deposit slips or tickets
- ▶ Electronic Funds Transfer slips or electronic copy equivalent for online "web banking" transfers
- ▶ Copies of electronic bank statements
- ▶ Documentation of interest paid or for fees charged by the bank

COMMITTEE RECEIPTS

- ▶ Copies of contribution checks, money orders, cashier's or bank checks (photocopies or electronic images such as PDFs)
- ▶ Signed qualifying contribution certification forms
- ▶ Copy of treasurer's letter, return receipt requested, for required certifications not provided by the contributor

FUNDRAISING

- ▶ Names and addresses of all individuals appointed as solicitors
- ▶ Lists from all solicitors with contributor information for all contributions collected or promised, together with all qualifying contribution certification forms collected by solicitors
- ▶ Detailed information on each fundraising event, including date, time and location
- ▶ List of each contribution received at or in connection with each fundraising event
- ▶ Copies of fundraising event tickets, invitations, programs, advertising
- ▶ Document(s) provided by house party host(s), with description and amount of their costs for food, invitations or beverages for the house party
- ▶ Written agreement with other candidate committee for allocating joint expenditures for a joint fundraising event

CREDIT CARD CONTRIBUTIONS

- ▶ Documents from credit card merchant provider about the rate charged for the transaction, to prove the contribution was from a personal (not a business) card
- ▶ Details of each credit card transaction from the merchant account provider or payment gateway
- ▶ Transaction receipts for contributions made in person by credit or debit card
- ▶ For credit card contributions over the internet: documentation demonstrating that contributor provided required certification

OTHER RECEIPTS

- ▶ Listing of "prior assets" such as lawn signs (purchased by the candidate's prior candidate committee) used again in the current election year; and any documentation to support their original valuation
- ▶ Loan agreements (financial institutions only); and loan guarantor agreements
- ▶ Receipt(s) for sale of surplus equipment, and record of how fair market value was determined



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COMMITTEE EXPENDITURES

- ▶ **Before hiring campaign workers or consultants:** Copy of contract including full description of services to be performed, amount of compensation, signature of all parties, date of execution
- ▶ **After hiring campaign workers or consultants:** Copy of records showing in detail the nature or scope of the work performed, the duration of the work or payment period, and the amount paid by the committee
- ▶ Itemized schedule of payments any consultant hired by the committee has made to other vendors on behalf of the committee
- ▶ Lease or rental agreements for real or personal property, which must include a description of the property or equipment, fee, duration of agreement, date of execution, and signatures of all parties
- ▶ Invoices, bills for committee purchases or orders
- ▶ Documents describing expenditures incurred but not yet paid
- ▶ Copies of canceled checks for all committee expenditures
- ▶ Written receipts, such as a cash register slip, showing item(s), amount, date, vendor for committee purchases or expenditures
- ▶ Committee debit card receipts and statements showing every committee purchase or expenditure
- ▶ Written receipts, such as a cash register slip, showing item(s), amount, date, vendor, to support candidate or committee worker's **request for reimbursement**
- ▶ Written agreement as to any cost sharing arrangements between committees (permissible only during the qualifying period, prior to grant receipt) EXAMPLE: sharing cost of headquarters space
- ▶ Written account of all petty cash disbursements, and persons issued petty cash for expenses such as coffee and donuts must keep the dated purchase receipt and present to the treasurer

OTHER

- ▶ Copy of each mailing or other advertising paid for by the committee
- ▶ Copy of notices received from party, legislative leadership committee, or legislative caucus committee describing and providing valuation of organization expenditures made on behalf of the candidate committee
- ▶ Copy of invitation to document candidate's attendance fee (up to \$100) for a community event
- ▶ Travel itinerary for permissible campaign travel