

# BEST PRACTICES FOR FEC COMPLIANCE



October 24, 2013  
1:45 – 3:15 p.m.

## Objectives

- ▣ Review filing deadlines and application of “best efforts” for timely filing
- ▣ Learn about RAD review process and how best to respond to Requests for Additional Information (RAI)
- ▣ Examine recommended internal controls
- ▣ Discuss common reporting errors

## Reporting - Timely Filing Schedule and Reporting Dates (Review)

Reports	Coverage Dates	Due Date
April Quarterly	01/01/2013 - 03/31/2013	04/15/2013
July Quarterly	04/01/2013 - 06/30/2013	07/15/2013
October Quarterly	07/01/2013 - 09/30/2013	10/15/2013
Year-End	10/01/2013 - 12/31/2013	01/31/2014

Review

Information Division  
2013-14 Election Cycle

Best Practices for FEC Compliance

- A. Candidate Reporting Schedule:** Quarterly filing is mandatory for campaigns (House, Senate, Presidential). Presidential committees are required to file monthly during election years.
1. Authorized committees file quarterly reports in all years, with quarterly reports due April 15, July 15, October 15 and **January 31**.
  2. File pre-election reports in election years.
    - a) File pre-primary (or pre-Convention or pre-runoff if applicable) report due 12 days before election.
    - b) If in general election, file Pre-General report due 12 days before general (i.e., reg./cert. & overnight mailing deadline is 10/20/14 and filing deadline is 10/23/14).
    - c) File Post-General Report, due 30 days after general (i.e., 12/04/14).
    - d) Reporting period always begins the day after close of books of last report filed.

*Tip:* You can find information on reporting deadlines by visiting [http://www.fec.gov/info/report\\_dates.shtml](http://www.fec.gov/info/report_dates.shtml)

*Review*

## PAC/Party Quarterly Filing 2013

Report Type	Coverage Dates	Due Date
Mid-Year	01/01/13 - 06/30/13	07/31/13
Year-End	07/01/13 - 12/31/13	01/31/14

*Semi-annual Reports*

 Information Division  
2013-14 Election Cycle

Best Practices for FEC Compliance

**B. PAC/Party Quarterly Reporting Schedule**

1. **Committees that file quarterly in election years file on a semi-annual schedule in non-election years.**
2. If a party committee that files quarterly engages in reportable FEA, it must switch to monthly.
3. Reporting period always begins the day after close of books of last report filed.
4. In election years, PACs and Party Committees that file Quarterly should file on January 31, April 15, July 15, October 15, a Pre-General report (if applicable), and a Post-General Report.
5. See *Reports Due in 2013* at <http://www.fec.gov/pages/fecrecord/2013/january/reportsduein2013.shtml>.

## PAC/Party Monthly Filing 2013

Review

Reporting Period	Due Date
January 1-31	February 20
February 1-28	March 20
March 1-31	April 20
April 1-30	May 20
May 1-31	June 20
June 1-30	July 20
July 1-31	August 20
August 1-31	September 20
September 1-30	October 20
October 1-31	November 20
November 1-30	December 20
December 1-31 (Year-End)	January 31, 2014

### C. PAC/Party Monthly Reporting Schedule

1. Monthly is mandatory for national party committees or party committees with reportable FEA. 11 CFR 300.36(c). See also *Reports Due in 2013* at <http://www.fec.gov/pages/fecrecord/2013/january/reportsduein2013.shtml>
2. File reports on the 20<sup>th</sup> of each month.
3. During election year, file Pre- and Post-General election reports in place of November and December monthly reports.
4. Monthly filers must file a Year-End Report on January 31 of each year.
5. Reporting period begins the day after close of books of last report filed.

## Special Elections 2013

- ▣ May trigger additional reports for candidates, parties and quarterly PAC filers that participate
- ▣ Visit FEC.gov for details:  
[http://www.fec.gov/info/report\\_dates.shtml](http://www.fec.gov/info/report_dates.shtml)

## Choosing a Filing Schedule

Committees active in a number of different states may benefit from filing monthly.

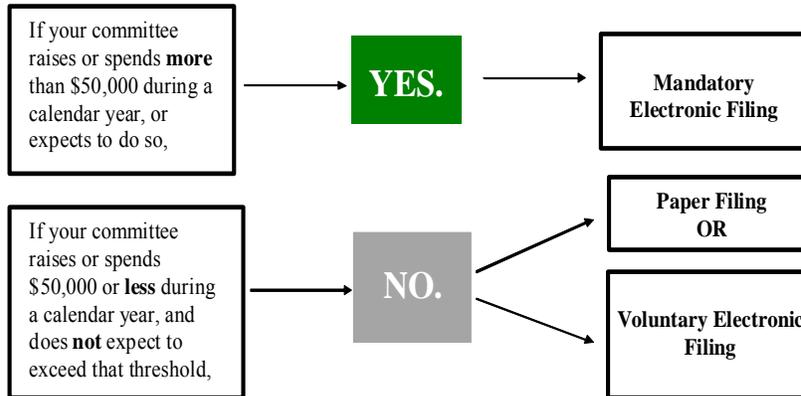
## Changing Filing Frequency

- ▶ Request on or before next report
  - Electronic filers must submit request electronically
- ▶ No more than once per year

### D. Changing Filing Schedule

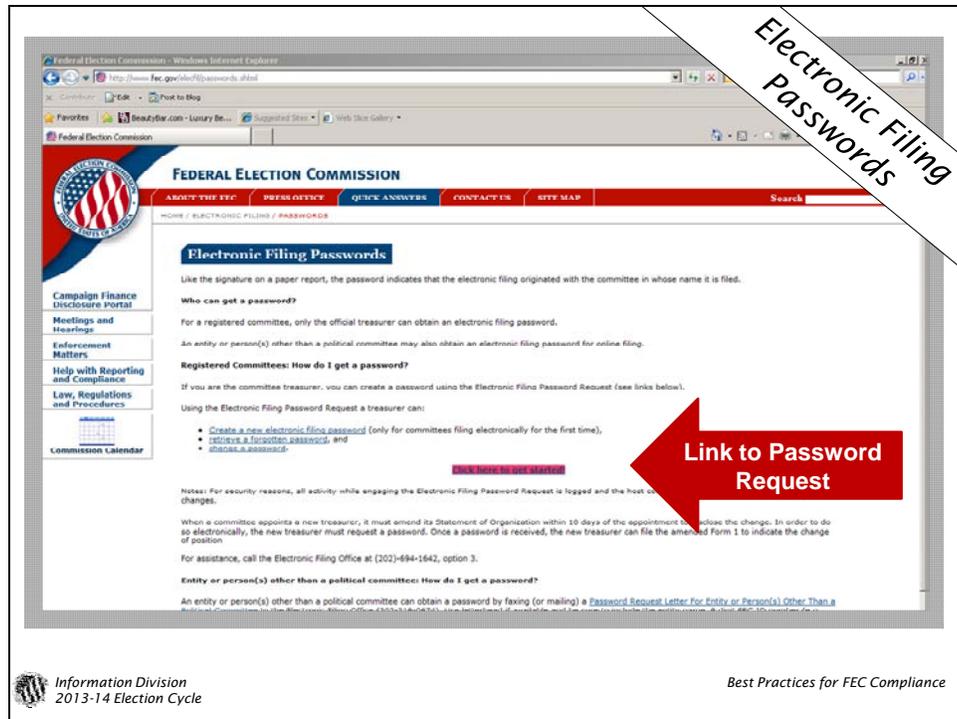
1. PACs and Party Committees may change their filing schedule from quarterly to monthly or from monthly to quarterly only after notifying the Commission in writing (or electronically, if an e-filer) of their intention. The committee can provide this notification along with a required report filed under the committee's current filing schedule or in a separate Miscellaneous Text Submission (Form 99).
2. The committee should wait to receive a letter from the FEC acknowledging its filing frequency change. The committee will then be required to file the next required report under the new filing schedule. However, party committees that engage in reportable federal election activity (FEA) must automatically switch to monthly filing.
3. May only change filing schedule once per calendar year.

## Are you required to file electronically?



## Electronic Filing





**E. Electronic Filing (11 CFR 104.18)**

1. **Mandatory for:** Committees that raise or spend more than \$50,000 in calendar year or have reason to expect to do so.  
\*See *Guide* pp. 49-50 for definition of “reason to expect to exceed the threshold.”
2. **Voluntary for:** All Other Committees
3. **Senate campaign committees** (or other committees that support only Senate candidates) are required to file reports on paper with the Secretary of the Senate, but are encouraged to electronically file an unofficial copy of their reports with the FEC to ensure faster disclosure.
4. **Passwords**
  - a) **Required**  
Before you can electronically file your report, you will have to obtain a password. You cannot file without one.
  - b) **Who Can Get a Password?**  
For registered committees, only the official treasurer can obtain an electronic filing password. It is important that the committee has provided a valid e-mail address on its Statement of Organization, as a validation e-mail will be sent to the Committee.
  - c) **How Do You Get a Password?**
    - (1) Most committees may obtain or change their password on-line at <http://www.fec.gov/electfil/passwords.shtml>

- (2) Existing committees that have not previously used the on-line system should contact the Electronic Filing Office for assistance at 202-694-1307.
5. **Paper Filing by E-Filer**  
Committees that submit a report on paper that should have been filing electronically will be treated as non-filers and may be subject to enforcement actions (including Administrative Fines).
6. **For more information:** <http://www.fec.gov/electfil/electron.shtml>.

## Filing on Time

- ☐ No Extensions
  - Filing dates not extended for weekends or holidays.
  - Must be received on business day preceding filing date.
- ☐ Registered/Certified vs. Overnight Mail
  - If filing using USPS registered/certified mail, keep receipt.
  - “Overnight Mail” means next-day express or priority mail with delivery confirmation or overnight service with online tracking system. Same terms as registered/certified mail. (Keep receipt/tracking number.)

- F. Other Filing Considerations**
1. **Statute Prohibits Extensions** (Applicable to Paper and Electronic Filers).
  2. **Weekends and Holidays**  
Filing dates not extended for weekends or holidays. Must be filed on business day preceding filing date.
  3. **Registered vs. Overnight Mail**
    - a) If filing using USPS registered mail, keep receipt.
    - b) “Overnight Mail” means next-day express or priority mail with a delivery confirmation or an overnight service with an online tracking system. File using same terms as certified/registered mail. (Keep receipt/tracking number.)

## Administrative Fine Program

Review

- ▣ Civil money penalties for filing late, or not filing at all.
- ▣ Size of fine depends on various factors.

### G. Administrative Fine Program (AFP)

#### 1. Background

Program for assessing civil money penalties for violations for failure to file reports on time and/or at all.

#### 2. Applies to:

- a) Late filers
- b) Non-filers
- c) Regulations found at 11 CFR 111.30-111.45

#### 3. Civil Money Penalties -- Factors in determining:

The interaction of several factors will determine the size of the penalty (also see calculator on website at [http://www.fec.gov/af/af\\_calc.shtml](http://www.fec.gov/af/af_calc.shtml)).

## Administrative Fine Program

Review

- Election-sensitive reports:
  - **Late filer** – filed after due date, but prior to four days before the applicable election
  - **Non-filer** – filed later than that or not at all
- Non-sensitive reports:
  - **Late filer** – filed  $\leq 30$  days after the due date
  - **Non-filer** – filed  $> 30$  days late or not at all.

### a) **Election Sensitivity**

Election sensitive reports include:

- October Quarterly of election year,
- October Monthly of election year, and
- Pre-election reports for primary, general and special elections.

All other reports are considered nonsensitive.

### b) **Whether Committee is a Late filer or a Non-filer**

#### (1) For Sensitive Reports

- (a) Late filer – when report is filed after the due date but more than four (4) days prior to the election.
- (b) Non-filer - report filed after due date and four (4) days or less before the election, or not at all.

#### (2) For Nonsensitive Reports

- (a) Late filer – when report is filed within 30 days after the due date.
- (b) Non-filer – when report is filed 31 or more days after due date, or not at all.
- (c) Can still be considered a “nonfiler” even if report is eventually filed.

## Administrative Fine Program

Review

- ▣ Prior civil money penalties for reporting violations
- ▣ Financial activity in report
- ▣ Smaller penalties for activity < \$50,000
- ▣ Penalty calculator on FEC website at [http://www.fec.gov/af/af\\_calc.shtml](http://www.fec.gov/af/af_calc.shtml)

- c) **Prior civil money penalties for reporting violations under the AFP.**
- d) **Financial Activity**
  - (1) Amount of financial activity in the report – total amount of receipts and disbursements.
  - (2) Committees with less than \$50,000 in financial activity during the reporting period in question are subject to reduced penalties under the AFP pursuant to April 2003 revisions to the regulations.
  - (3) July 2009 revisions to the AFP regulations adjusted penalties for inflation.
  - (4) Campaign Finance Analysts will not be able to tell you if you will be fined or how much. You can use the Administrative Fine calculator ([http://www.fec.gov/af/af\\_calc.shtml](http://www.fec.gov/af/af_calc.shtml)) to estimate your fine. Your committee will be notified in writing if the FEC assesses a civil penalty against your committee under the AFP.

## Best Efforts to File on Time

Best efforts may be used as a defense for late filing if:

- Committee was prevented from filing report on time by reasonably unforeseen circumstances beyond committee's control
- Filed the report no later than 24 hours after the end of those circumstances

- H. Timely Filing/Using Best Efforts (not the same as “best efforts” for obtaining contributor information)**
- 1. Reports required on time;** no extensions.
  - 2. If report not filed on time,** committees may use “best efforts” defense if committee took normal precautions and trained staff, but failure to report was due to circumstances beyond committee's control and the late report was filed within 24 hours after those circumstances ended (pursuant to April 2007 revisions to AFP regulations).

## Best Efforts to File on Time

Committee may use best efforts defense if late filing is due to:

- ☐ Severe weather or other disaster-related event
- ☐ Failure of FEC computers/Commission-provided software, despite committee seeking technical assistance from FEC personnel and resources
- ☐ Widespread disruption of information transmissions over internet

3. **When can best efforts defense be used:**
  - a) Committee may use best efforts defense if failure to report is due to failure of Commission computers or software, despite receiving Commission technical assistance, widespread disruption of information transmissions over the internet, or severe weather or other disaster-related event.

## Best Efforts to File on Time

Committee may **not** use best efforts defense if late filing is due to:

- ☐ Negligence;
- ☐ Illness, inexperience or unavailability of treasurer or committee staff;
- ☐ Committee computer, software or ISP failures;
- ☐ Delays caused by committee vendors/contractors;
- ☐ Failure to know; or
- ☐ Failure to use filing software properly.

- b) Committee may **not** use best efforts defense if failure to report is due to unavailability, inexperience or negligence of staff, counsel or organization, failure of committee's computer system, delays caused by vendors, failure to understand or know the law or failure to use filing software properly.

**4. For more information, review:**

[http://www.fec.gov/law/cfr/ej\\_compilation/2007/notice\\_2007-7.pdf](http://www.fec.gov/law/cfr/ej_compilation/2007/notice_2007-7.pdf)  
(rules) and

[http://www.fec.gov/law/cfr/ej\\_compilation/2007/notice\\_2007-13.pdf](http://www.fec.gov/law/cfr/ej_compilation/2007/notice_2007-13.pdf)  
(policy statement) and the May and July 2007 *Record* issues.

## Best Practices: Filing

- ✓ Ensure your staff and vendors understand filing rules and deadlines
- ✓ Update your software regularly
- ✓ Have a current email address on Form 1 to receive courtesy email reminders

### **Best Practices:**

- Ensure your staff, vendors and counsel understand reporting and filing rules and deadlines.
- Update your software regularly.
- To keep up with filing deadlines, make sure your committee has a current email address on its Form 1 (for receiving courtesy reminders). (To do this, submit a complete electronic Form 1 with a new email address.) Deadlines are also posted online at [http://www.fec.gov/info/report\\_dates.shtml](http://www.fec.gov/info/report_dates.shtml) and in the January Record each year.

## II. RAD Review Process

### Three Branches of RAD

- ▣ Authorized Branch – 12 analysts
  - Review all federal candidate committee reports
  - 2 month training program and mentored for 6-12 months
- ▣ Party Non-Party Branch – 14 analysts
  - Review all Party and PAC reports
  - 4-5 month training program; mentored for 6-12 months
- ▣ Compliance Branch – 4 analysts
  - Implement Non-Filer and Administrative Fines programs

 Information Division  
2013-14 Election Cycle Best Practices for FEC Compliance

### A. Organization of RAD

#### 1. Three Branches

- a) Party/Non-Party Branch – reviews all party committee and PAC reports – 14 analysts. New analysts undergo a 4-5 month training process and are then mentored by a more senior analyst for 6 to 12 months.
- b) Authorized Branch – reviews federal candidate committee reports – 12 analysts. New analysts undergo a 2 month training process and are then mentored by a more senior analyst for 6 to 12 months.
- c) Compliance Branch – serves a quality control function for the review branches and implements the Non-filer and Administrative Fine Programs – 4 analysts.
- d) Recently began cross training analysts to review reports filed by all committee/entity types.

## **PAC/Party Analysts**

- ▣ Each analyst is assigned 300-500 committees
- ▣ PACs are assigned randomly
- ▣ Larger PACs assigned to more senior analysts
- ▣ National committees assigned to more senior analysts, State party committees assigned by state, Local parties assigned randomly

2. **Committee Assignments – Party/Non-Party Branch**
  - a) Party/Non-Party Branch analysts are assigned anywhere from 300 to 500 committees (parties and PACs).
  - b) PACs are assigned randomly with the larger ones being assigned to more senior analysts.
  - c) National party committees are assigned to the more senior analysts. State party committees are assigned by state, so that the assigned analyst reviews both the Democratic and Republican state parties. Local party committees are assigned randomly.

## Authorized Branch Analysts

- ▣ Each analyst is assigned 200-350 committees
- ▣ House and Senate campaigns assigned by state
- ▣ Presidential and Delegate committees are assigned to senior analysts
- ▣ Review electioneering communication and independent expenditure filings

### 3. Committee Assignments—Authorized Branch

- a) Authorized Branch analysts are assigned anywhere from 200 to 350 committees and filing entities (House, Senate, Presidential, Delegate, Joint Fundraising, Independent Expenditures and Electioneering Communications).
- b) House and Senate campaign committees are assigned by state.
- c) Presidential and Delegate committees are assigned to more senior analysts.
- d) All others are assigned randomly.

## **Analyst Responsibilities**

- ▣ Review assigned committees' reports by established deadlines
- ▣ Assist committees by phone and log calls
- ▣ Meet with committees by request
- ▣ Participate in FEC conferences and roundtables
- ▣ Special projects

#### **4. Analyst Responsibilities**

- a) Review all reports filed by assigned committees by established deadlines.
- b) Customer service role – assist committees on the phone on a daily basis and log phone calls. Meet with committees by request.
- c) Participate in FEC Conferences and Roundtables.
- d) Special Projects.

## Review and Referral Policy

- Categories of review include:
  - Mathematical discrepancies
  - Failure to provide supporting schedules
  - Failure to properly itemize contributions from individuals
  - Prohibited, excessive and impermissible contributions
  - Improper itemization of disbursements
- RFAI threshold
- Thresholds are confidential and policy is approved by the Commission

### B. RAD Review of Reports

#### 1. RAD Review and Referral Policy

- a) Internal policy contains categories of review the analyst checks, such as: Prohibited, Excessive and Impermissible Contributions, Mathematical Discrepancies, Failure to Provide Supporting Schedules and Failure to Properly Itemize Contributions from Individuals and Disbursements, to name a few.
- b) Policy has established thresholds for making determinations on whether to send a Request for Additional Information (RFAI).
- c) Thresholds are confidential and policy is approved by the Commission. A redacted version of the RAD Review and Referral Policy can be found on the RAD web page.

## Review of Reports

- ▣ Thresholds are applied on a per report basis.
  - If reoccurring reporting issues exist on multiple reports, a committee may receive multiple RFAIs identifying the same issue
  - RAD does not consider previous responses to RFAIs.
    - ▣ Exception: Responses relating to best efforts procedures apply for the two year election cycle, responses relating to foreign address inquiries that indicate safe harbor guidelines are followed for **all** contributions apply for the two year election cycle
- ▣ It's possible to see an issue questioned on one report, but not on another

- d) Review is conducted on a per report basis, meaning the thresholds are applied to each report reviewed.
  - (1) This means a committee may receive a RFAI which includes the same issue already addressed in response to a RFAI referencing a different report.
    - Exceptions include outlining Best Efforts procedures which would apply to the two-year cycle, and responses relating to foreign address inquiries that indicate safe harbor guidelines are followed for **all** contributions apply for the two year election cycle.
  - (2) There may be several issues that are aggregated together to meet a single threshold, so it's possible to see an issue questioned on one report that isn't included in an RFAI on for another report.
- e) Policy is reassessed every election cycle and revisions/changes made based on input from RAD and other offices (such as OGC), and Commissioners.

## Request for Additional Info

- ☐ If internal thresholds are met:
  - Analyst sends RFAI with response due date in upper right corner
- ☐ No extensions
- ☐ Responses assessed by analysts, team leaders
- ☐ Analysts do not reply to committee responses

### C. Request for Additional Information (RFAI)

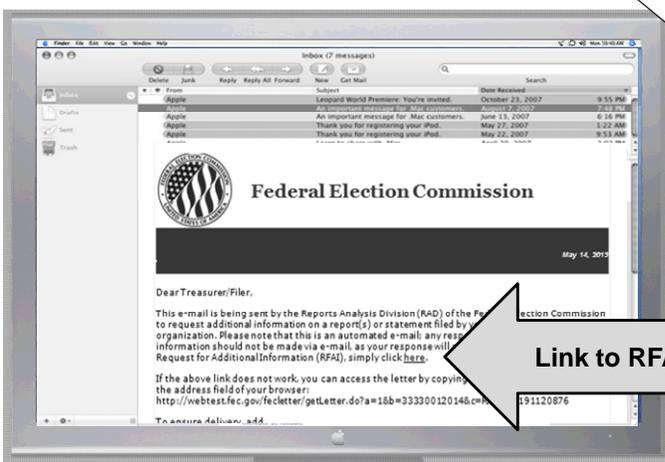
1. **If internal thresholds are met, an RFAI is sent**, with a Response Due Date in the upper right hand corner of the letter, extensions are not granted. The committee analyst's name and contact telephone number are also provided in the letter.

*Tip: You can find out who your analyst is by visiting:  
<http://www.fec.gov/rad/index.shtml>.*

## RFAIs via Email

- ▣ RAD is now emailing RFAIs to email address on Form 1 (Statement of Organization).
  - Opt-Out Option: File a Form 99 to request that RFAIs be mailed via USPS.
- ▣ Committees can now list up to two email addresses on Form 1.
- ▣ Ensure current contact information (mailing address, email address, and phone number) appear on FEC Form 1.

2. Committees should ensure that they have provided the most current mailing address, email address and phone numbers on their Statement of Organization (FEC Form 1). Often RFAIs are returned by the Post Office due to an incorrect mailing address.
3. RAD's process for sending RFAIs has changed. Most RFAIs are now sent via email to the Committee's official email address, as disclosed on the Statement of Organization (FEC Form 1). Up to two email addresses can now be provided (both will be used for emailing RFAIs). Committees will have the option to continue to receive RFAIs on paper through the mail.



**Request for Additional Info**

**Federal Election Commission**

Dear Treasurer/Files,

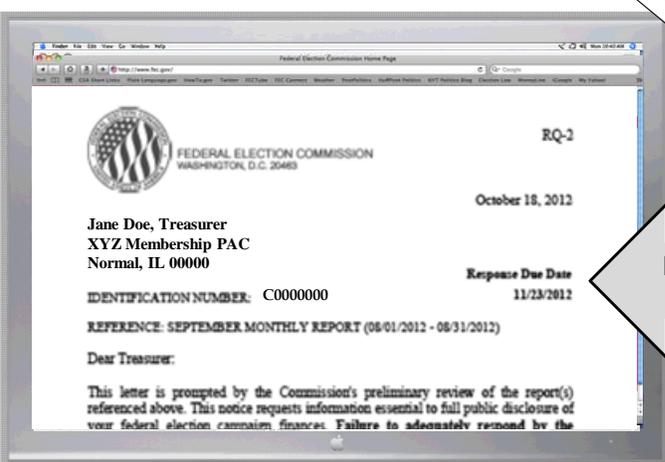
This e-mail is being sent by the Reports Analysis Division (RAD) of the Federal Election Commission to request additional information on a report(s) or statement filed by your organization. Please note that this is an automated e-mail; any response information should not be made via e-mail, as your response will be processed through the Request for Additional Information (RFIA), simply click [here](#).

If the above link does not work you can access the letter by copying the address field of your browser:  
<http://webtest.fec.gov/fecletter/getLetter.do?i=16b=333300120148&id=191120876>

**Link to RFIA**

Information Division  
2013-14 Election Cycle

Best Practices for FEC Compliance



**Request for Additional Info**

**FEDERAL ELECTION COMMISSION**  
WASHINGTON, D.C. 20463

**RQ-3**

October 18, 2012

**Jane Doe, Treasurer**  
**XYZ Membership PAC**  
**Normal, IL 00000**

**Response Due Date**  
11/23/2012

**IDENTIFICATION NUMBER:** C0000000

**REFERENCE:** SEPTEMBER MONTHLY REPORT (08/01/2012 - 08/31/2012)

**Dear Treasurer:**

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the

**Response Due Date**

Information Division  
2013-14 Election Cycle

Best Practices for FEC Compliance

not be considered.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended.

If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1160.

Sincerely,

*Bradley Matheson*  
Bradley Matheson  
Senior Campaign Finance Analyst  
Reports Analysis Division

418

**Request for Additional Info**

**Analyst's Phone Number**

**Analyst's Name**

Information Division  
2013-14 Election Cycle

Best Practices for FEC Compliance

# RAD FAQs Web Page

Click here

FEDERAL ELECTION COMMISSION

Reports Analysis Division

REPORTS ANALYSIS DIVISION MISSION STATEMENT

The ultimate mission of the Reports Analysis Division (RAD) is to ensure that campaigns and political committees file timely and accurate reports that fully disclose their financial activities. RAD is responsible for reviewing statements and financial reports filed by political committees participating in federal elections, providing assistance and guidance to the committees to properly file their reports, and for taking appropriate action to ensure compliance with the FCA. By enforcing the rules in a fair and objective manner, RAD fosters the electorate's faith in the ultimate integrity of the nation's political process.

<http://www.fec.gov/rad/index.shtml>

Information Division  
2013-14 Election Cycle

Best Practices for FEC Compliance

## Responding to RFAs

- ▣ Analysts do not contact committees in every case when a response is not sufficient
- ▣ Committee should contact its analyst before and/or after filing a response
- ▣ Analysts do not make legal conclusions
- ▣ Analysts cannot categorize your activity
- ▣ In some cases, RAD consults OGC before sending an RFAI and when assessing a committee's response

4. **Responses are assessed by the analysts and in some cases, team leaders.**
  - a) Analysts do not reply to responses.
  - b) Contact is not made with committees in every case when a response is not sufficient. Further explanation below.
  - c) Committees are encouraged to contact their assigned analyst prior to responding if unsure about how to respond or after a response is filed to ensure an adequate response is received.
  - d) Keep in mind that analysts can't make legal conclusions or give guidance on a legal conclusion being made by a committee. In addition, they cannot determine what category your activity falls under (i.e., independent expenditures or coordinated party expenditures).
  - e) In some cases, RAD consults with OGC before sending a RFAI and when making a response assessment.

## Responding to RFAs

- ▣ File amendment to:
  - Add, Change or Delete actual entries on FEC report
- ▣ Use miscellaneous text submission (Form 99) for:
  - Narrative responses that do not affect actual entries within a report
  - (e.g., demonstrating best efforts; demonstrating safe harbor guidelines are followed for all contributions with a foreign address)



Information Division  
2013-14 Election Cycle

Best Practices for FEC Compliance

5. **Must amend report when changing information that affects entries on a report.** This would include additions, changes or deletions.
6. **Miscellaneous Text Submission (Form 99)**  
Used for narrative responses that do not affect actual entries within a report. (For example, when outlining procedures for “Best Efforts” in obtaining contributor information.)

## Audit Consideration Factors

- ▣ Level of financial activity
- ▣ Responses to RFAs
  - ✓ Late or no response
  - ✓ Inadequate response
- ▣ Number of amendments filed is NOT a factor
- ▣ Election results (Authorized committees only)
- ▣ Number of RFAs received is NOT a factor if responses were adequate and timely

### D. Referrals to the Audit Division

#### 1. Factors for making referrals to the Audit Division

- a) Level of financial activity;
  - b) Responses to RFAs:
    - (1) Late or no response,
    - (2) Inadequate response.
  - c) Election Results (Authorized committees only).
2. **The number of amendments filed is not a factor.**
3. **The number of RFAs is not a factor** if responded to adequately and on time.

## OGC & ADRO Referrals

- ▣ Policy includes referral thresholds
- ▣ RAD calls committee before referring to OGC or ADRO to explain RFAI and request response
- ▣ Adequate and timely response may prevent referral

### **E. Referrals to OGC (Office of General Counsel) and ADRO (Alternative Dispute Resolution Office)**

1. Internal policy includes thresholds for determining whether a matter should be referred to OGC or ADRO.
2. Committee will receive a phone call from RAD prior to a referral to ADRO or OGC to explain RFAI and request a response.
3. An adequate response is required by the timeframe given to prevent the matter from being referred.

### III. Recommended Internal Controls

## Internal Controls

- ▣ A process designed to ensure:
  - Effective and efficient operations
  - Reliable financial reporting
  - Compliance with laws and regulations
  - Protection of the organization's assets
- ▣ Formalize in writing
- ▣ Educate Staff
- ▣ Verify that professional compliance firms use internal controls and best practices

#### A. Internal Committee Controls

1. Internal controls are processes designed to ensure that an organization's goals are met with respect to:
  - Effective and efficient operations
  - Reliable financial reporting
  - Compliance with laws and regulations; and
  - Protection of the organization's assets.
2. Formalize policies in writing
3. Educate committee staff on policies and procedures
4. Verify that professional compliance firms use internal controls and best practices consistent with FEC resources.

## **Minimum Safeguards: Banking and Cash**

- ▣ Limit number of bank accounts
- ▣ Open bank accounts using committee's name and Employer Identification Number
- ▣ Investigate control options offered by bank
- ▣ Use "imprest" system for petty cash funds

### **B. Minimum Safeguards: Banking and Cash**

1. Limit the number of committee bank accounts to those absolutely required to manage the committee's business.
2. Open bank committee bank accounts using the name of the committee and the Employer Identification Number (EIN) rather than in the name of a person.
3. Investigate control options offered by the committee's bank. For example, banks may be able screen checks drawn on committee accounts during their processing for compliance with agreed-upon criteria.
4. Use an "imprest" system for petty cash funds. The imprest fund involves replenishing petty cash only when properly-approved vouchers and /or petty cash log entries are presented justifying all expenditures. The amount of the replenishment is equal to the difference between the stated amount of the fund and the remaining balance. For accountability, only one person should be in charge of the fund. A petty cash fund of not more than \$500 should be adequate in most cases. No cash disbursements in excess of \$100 are permitted.

## **Minimum Safeguards: Separating Duties**

- ❑ Authorize checks > \$1,000 in writing or require two signatures for them
- ❑ Make individual who does not have banking authority in charge of receiving incoming checks and monitoring receipts
- ❑ Review and reconcile bank statements each month and to reports prior to filing
  - ▶ Done by someone other than person handling the committee's accounting

### **C. Minimum Safeguards: Separating Duties**

1. Treasurer should authorize checks in excess of \$1,000 or require two signatures for them. Place an individual who does not have banking authority in charge of receiving incoming checks and monitoring receipts.
2. Make a list of receipts when the mail is opened. Person opening the mail and preparing list of receipts should be independent of the accounting function.
3. Review transactions on bank statements and reconcile the statements to the accounting records each month in a timely manner. Prior to filing each FEC report, someone other than a check-signer or person handling the committee's accounting should reconcile the bank and accounting records and the disclosure reports.

## Additional Controls

- ✓ Limit number of persons authorized to sign checks
- ✓ Prohibit facsimile signatures or signature stamps
- ✓ Record receipts as mail is opened
- ✓ Consider using lockbox service to process receipts
- ✓ Mail checks promptly and directly to payees
- ✓ Require that checks hand-delivered by committee be signed for by person receiving them

### D. Additional Controls

1. Limit the number of persons with access to committee funds and persons authorized to sign checks.
2. Prohibit facsimile signatures or automatic signatures.
3. Record receipts as the mail is opened.
4. Consider use of a lockbox service for receipts.
5. Mail any checks promptly and directly to payees.
6. Require a signature for any checks that are hand-delivered to a committee.

## Internal Controls Resources

- ▣ Best Practices for Committee Management (Brochure)
- ▣ Best Practices: Internal Controls & Recordkeeping (Video)
- ▣ Internal Controls for Political Committees (Audit Handout)
- ▣ Policy: Safe Harbor for Misreporting Due to Embezzlement
  - *Record* Summary of Policy Statement

## Responding to Misappropriation

- ▣ Contact the FEC
  - RAD Analyst can help with reporting challenges
  - OGC can help with *sua sponte* submission
- ▣ Consult with Counsel
  - Determine if *sua sponte* submission is appropriate
- ▣ Notify law enforcement
- ▣ Do best to file complete and accurate reports by the established deadlines

## Reporting after Misappropriation

- ▣ File Miscellaneous Documents (Form 99s)
  - Provide detail about embezzlement and if reported cash-on-hand reflects committee's bank balance
- ▣ If reported cash-on-hand is incorrect:
  1. Adjust beginning COH manually and use memo text to refer to the miscellaneous document OR
  2. Make a one-time COH adjustment on Schedule B "Other Disbursements" line stating "Cash-on-hand adjustment due to unauthorized disbursements."

## Reporting after Misappropriation

- ▣ Amend reports filed earlier in the current election cycle to correct errors or omissions
- ▣ For prior election cycles, file a miscellaneous document that lists detailed transactions and/or notes about unexplained discrepancies and estimated time frames
- ▣ Consult the FEC resources regarding misappropriation and embezzlement

#### IV. Common Reporting Errors

## Common Math Errors

- ❑ Cash on hand
- ❑ Detailed Summary Page
  - Line totals
  - Column B figures (YTD or ECTD)
- ❑ Amendments

SUMMARY PAGE OF RECEIPTS AND DISBURSEMENTS		
FEC Form 3X (Rev. 02/2003)		Page 2
Write or Type Committee Name		
Report Covering the Period: From: 07 01 2013 To: 12 31 2013		
	COLUMN A This Period	COLUMN B Calendar Year-to-Date
6. (a) Cash on Hand January 1		
(b) Cash on Hand at Beginning of Reporting Period	86,753.09	
(c) Total Receipts (from Line 19)		
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)		
7. Total Disbursements (from Line 31)		
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))		
9. Debts and Obligations Owed TO the Committee (itemize all on Schedule C and/or Schedule D)		
10. Debts and Obligations Owed BY the Committee (itemize all on Schedule C and/or Schedule D)		

Information Division  
2013-14 Election Cycle

#### A. Common Math Errors

##### 1. Cash on Hand

The ending balance of the last report should match the opening balance of the current report.

##### 2. Use the Detailed Summary Page to conduct a quality check for Columns A and B.

- Ensure that each of the “total” lines equals the sum of the lines supporting that total line.
- Do the math to ensure that the Column B figure (Year-To-Date) is correct. Column B from last report + Column A from this report = Column B for this report.

##### 3. Amendments:

Math errors like those mentioned above occur frequently when a committee amends a past report and does not file all subsequent reports. For changes made to an old report, the committee may need to file all subsequent amendments in many cases, including if any contributions or disbursements moved lines, if activity moved to a different report, or if activity is added or removed from that reporting period. A small adjustment on a past report can affect each of the following reports.

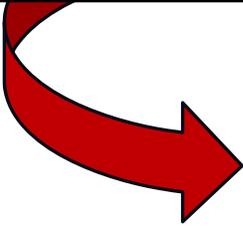
# Common Schedule Errors

- Make sure all of the schedules needed are included with the filing.

23. Contributions to Federal Candidates/Committees and Other Political Committees.....

\$2,500

Disbursement on Detailed Summary Page



Supporting Schedule B

**SCHEDULE B (FEC Form 3X)**  
**ITEMIZED DISBURSEMENTS**

Use separate schedules for each category of the Detailed Summary Page

FOR LINE NUMBER: (check only one)  
 21a  22  23  24  25  26  
 27  28a  28b  29  30b

Any information copied from such Reports and Statements may not be used for the purpose of soliciting contributions or for campaign purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full)  
XYZ PAC

Full Name (Last, First, Middle Initial)  
A. Jane Doe for Congress

Date of Disbursement  
09 13 2013

Address  
PO Box 1234  
City Big City State US Zip Code 00000

Purpose of Disbursement  
Contribution

Candidate Name  
Jane Doe

Category/Type  
Amount of Each Disbursement This Period  
2,500.00

Office Sought  
 House  Senate  President  
State US District I

Disbursement For:  
 Primary  General  
 Other (specify) \_\_\_\_\_

## B. Common Schedule Errors

### 1. Include correct schedules.

The Detailed Summary Page gives cues as to which schedules will need to be included with the filing. For example, if the committee has an amount on Line 23, a Schedule B will need to be included in your filing to support the amount on Line 23 of the Detailed Summary Page.

### 2. Fill out the schedule completely.

If the committee files electronically, it is helpful to look at the report as it appears filled in on the FEC Forms. Add any missing information, including purposes of disbursement or employer and occupation information.

## Common Schedule Errors

- ▣ Include all information required by each schedule:
  - Full name of contributor
  - Employer/occupation information
  - Purposes of disbursement
  - Purposes for debts

### C. Best Efforts Statements

## Best Efforts Statements

- ▣ Can be filed “preemptively” at the beginning of a year or election cycle
- ▣ Be sure your statement:
  - Outlines your committee’s set procedure
  - Includes each of the required steps outlined in the campaign or committee guide
- ▣ Retain detailed records of your follow-up requests (copies of letters, emails, phone logs)

# Purpose of Disbursement

Entry must be sufficiently specific, when considered with the identity of the recipient, to provide a clear reason for the payment.

<small>Full Name (Last, First, Middle Initial)</small> <b>A. LMN Consulting</b>		<small>Date of Disbursement</small> <b>10</b> / <b>17</b> / <b>2013</b>	
<small>Address</small> <b>123 Moneyed Lane</b>		<small>Amount of Each Disbursement this Period</small> <b>2,500.00</b>	
<small>City, State, Zip Code</small> <b>City, ST 00000</b>		<small>Purpose of Disbursement</small> <b>PAC Fundraising Consulting</b>	
<small>Candidate Name</small> 		<small>Category/Type</small> 	
<small>Office Sought:</small> <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	<small>Disbursement For:</small> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
<small>State:</small> 	<small>District:</small> 		

## D. Purpose of Disbursement

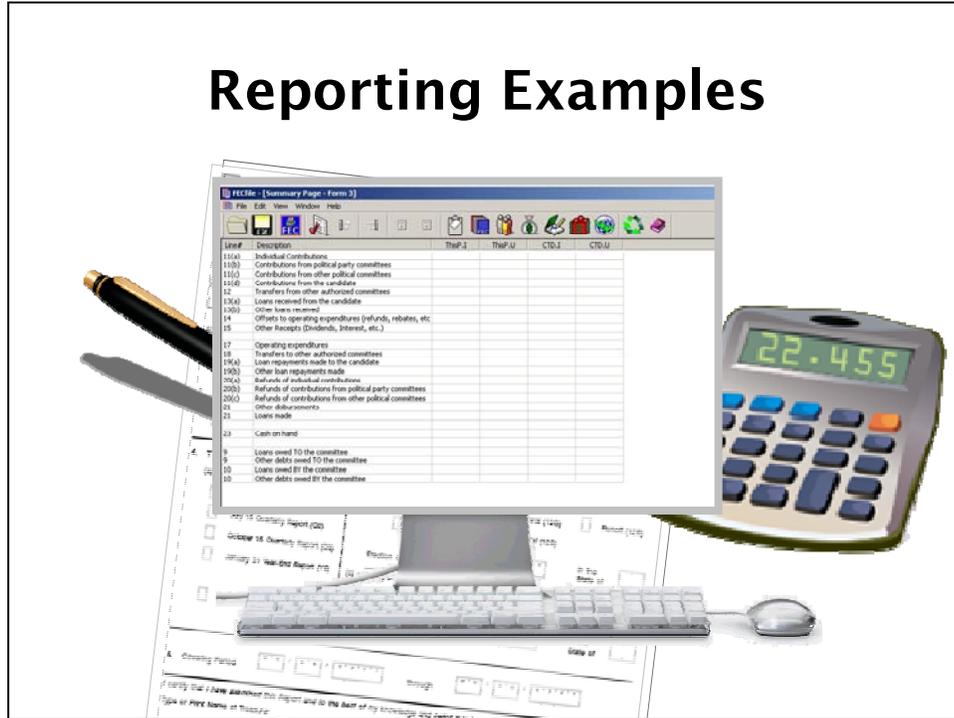
1. FEC regulations require that the “purpose of disbursement” entry for each disbursement be sufficiently specific, when considered with the identity of the recipient, to provide a clear reason for the payment. 11 CFR 104.3(b)(3) and (4).

## Purpose of Disbursement

- ❑ Rule of thumb: Could reader discern why a payment was made simply by reading the description provided?
- ❑ Non-exhaustive lists for inadequate and adequate examples available online at <http://www.fec.gov/law/policy.shtml#purpose>

2. Policy statement includes non-exhaustive lists of acceptable and unacceptable “purpose of disbursement” descriptions intended to provide additional guidance to the regulated community and to foster consistency among filers.
3. As a rule of thumb, the statement suggests that filers consider whether a person unaffiliated with the campaign/committee could discern why a payment was made by reading the description they have provided.
4. Lists are updated periodically and made available online
  - Inadequate examples at <http://www.fec.gov/rad/pacs/documents/ExamplesofAdequatePurposes.pdf>
  - Adequate examples at <http://www.fec.gov/rad/pacs/documents/ExamplesofAdequatePurposes.pdf>

## IV. Reporting Examples



## Contributions Made (PACs & Parties)

- ❑ To Federal Candidates
  - Disclosed on Schedule B
    - PACs & Parties – Line 23
    - Candidate Committees – Line 21
  - Include office sought, state & district (if applicable)
  - Include election designation
- ❑ To Nonfederal Candidates
  - Disclosed on Schedule B
    - PACs & Parties – Line 29
    - Candidate Committees – Line 21

# Federal Candidate

## Schedule B, Line 23

SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS		FOR LINE NUMBER: (check only one)	PAGE	OF
Use separate schedule(s) for each category of the Detailed Summary Page		<input type="checkbox"/> 21b <input type="checkbox"/> 22 <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 24 <input type="checkbox"/> 25 <input type="checkbox"/> 26 <input type="checkbox"/> 27 <input type="checkbox"/> 26a <input type="checkbox"/> 26b <input type="checkbox"/> 26c <input type="checkbox"/> 29 <input type="checkbox"/> 30b		
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.				
NAME OF COMMITTEE (in Full) <b>Baseball Fanatics Political Action Committee</b>				
Full Name (Last, First, Middle Initial)				
A. <b>Committee to Elect Stephen Strasburg</b>			Date of Disbursement <b>08 / 19 / 2013</b>	
Mailing Address <b>1776 Washington St.</b>				
City <b>Alexandria, VA 22314</b>				
Purpose of Disbursement <b>Contribution</b>			Amount of Each Disbursement this Period <b>5,000.00</b>	
Candidate Name <b>Stephen Strasburg</b>			Category/Type <b>011</b>	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President			Disbursement For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) <b>2014</b>	
State: <b>VA</b> District: <b>08</b>				

### A. Contributions Made (Federal vs. Nonfederal) – PACs and Parties

#### 1. Federal Candidates

- Disclosed on Schedule B supporting Line 23 of the Detailed Summary Page.
- Include office sought, state & district (if applicable).
- Include election designation.

# Nonfederal Candidate

## Schedule B, Line 29

SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS		FOR LINE NUMBER: (check only one)	PAGE	OF			
Use separate schedule(s) for each category of the Detailed Summary Page		<input type="checkbox"/> 21b <input type="checkbox"/> 27	<input type="checkbox"/> 22 <input type="checkbox"/> 26a	<input type="checkbox"/> 23 <input type="checkbox"/> 26b	<input type="checkbox"/> 24 <input type="checkbox"/> 26c	<input checked="" type="checkbox"/> 25 <input checked="" type="checkbox"/> 29	<input type="checkbox"/> 26 <input type="checkbox"/> 30b
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.							
NAME OF COMMITTEE (In Full) <b>Baseball Fanatics Political Action Committee</b>							
Full Name (Last, First, Middle Initial) <b>A. Re-Elect Cal Ripken for Governor</b>						Date of Disbursement <b>08 / 30 / 2013</b>	
Mailing Address <b>873 Long Drive</b>						Amount of Each Disbursement this Period <b>1,000.00</b>	
City <b>Aberdeen, MD 21001</b>							
Purpose of Disbursement <b>Nonfederal contribution</b>						Category/Type <b>011</b>	
Candidate Name							
Office Sought:		Disbursement For:					
<input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President		<input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)					
State: District:							

2. **Nonfederal Candidates**
  - Disclosed on Schedule B supporting Line 29 of the Detailed Summary Page.

## Returned vs. Refunded

- ▣ Returned, Lost or Voided checks
  - Negative entry on line number where transaction was originally disclosed
- ▣ Refunds
  - PACs & Parties - Refund check from another committee appears on Schedule A for Line 16
  - Candidate Committees - Offsets to operating expenditures appear on Schedule A for Line 14

### **B. Voids vs. Refunds**

1. **Voids or returned/uncashed checks** – should be disclosed as negative entries on the schedule supporting the Detailed Summary Page line number where the transaction was originally disclosed.

# Returned, Lost or Voided

## Negative Entry, Schedule B, Line 23

SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS		FOR LINE NUMBER: (check only one)	PAGE 1 OF 2
Use separate schedule(s) for each category of the Detailed Summary Page		<input type="checkbox"/> 21b <input type="checkbox"/> 22 <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 24 <input type="checkbox"/> 25 <input type="checkbox"/> 26 <input type="checkbox"/> 27 <input type="checkbox"/> 28a <input type="checkbox"/> 28b <input type="checkbox"/> 28c <input type="checkbox"/> 29 <input type="checkbox"/> 30b	
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.			
NAME OF COMMITTEE (In Full) <b>Baseball Fanatics Political Action Committee</b>			
Full Name (Last, First, Middle Initial) <b>Committee to Elect Stephen Strasburg</b>		Date of Disbursement 07 / 05 / 2013	
Mailing Address <b>1776 Washington St.</b>			
City <b>Alexandria, VA 22314</b>			
Purpose of Disbursement <b>Check uncashed</b>		011	
Candidate Name <b>Stephen Strasburg</b>		Amount of Each Disbursement this Period <b>- 5,000.00</b>	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President		Disbursement For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) <b>Primary 2014</b>	
State: <b>VA</b> District: <b>08</b>			

**Check uncashed  
See May Monthly**

# Refund of Contribution

## Schedule A, Line 16

SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS		Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)	PAGE 1 OF 1
			<input type="checkbox"/> 11a <input type="checkbox"/> 11b <input type="checkbox"/> 11c <input checked="" type="checkbox"/> 16 <input type="checkbox"/> 12 <input type="checkbox"/> 13 <input type="checkbox"/> 14 <input type="checkbox"/> 15 <input type="checkbox"/> 17	
<small>Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.</small>				
NAME OF COMMITTEE (in Full) <b>Baseball Fanatics Political Action Committee</b>				
Full Name (Last, First, Middle Initial) <b>A. Susie Slugger for Congress</b>		Date of Receipt <b>09 / 01 / 2013</b>		
Mailing Address <b>777 Sunshine Lane</b> City: <b>Tampa, FL 33614</b>		Amount of Each Receipt this Period <b>500.00</b>		
FEC ID number of contributing federal political committee. <b>C 00000001</b>		Name of Employer Occupation Aggregate Year-to-Date <b>500.00</b>		
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		<div style="border: 2px solid red; border-radius: 50%; padding: 10px; display: inline-block;"> <b>Contribution itemized in June Monthly</b> </div>		

- Refunds** – when a refund check is actually received from another committee and deposited into the federal account, it should be disclosed on Schedule A for Line 16 as a receipt.

## Redesignations

- ❑ Use memo entries to note previously reported information – do not add them again to the totals.
- ❑ If redesignated after the close of books, show the redesignation on the next report and indicate the report on which it was previously itemized.
- ❑ Previous report should not be amended.
- ❑ If redesignating for previous election, to retire debts, be sure to note year, debt and election (e.g., 2012 primary debt)

### C. **Redesignations of Excessive Contributions (PACs, Parties & Authorized Committees)**

1. Use memo entries to note previously reported information – do not add them again to the totals.
2. If redesignated after the close of books, show the redesignation on the next report and indicate the report on which it was previously itemized.
3. Previous report should not be amended.
4. If redesignating for previous election, to retire debts, be sure to note year, debt and election (e.g., 2012 primary debt).

# Redesignations: PAC/Party

**September Monthly**

<b>SCHEDULE B (FEC Form 3X)</b>		Use separate schedule(s) for each category of the Detailed Summary Page		FOR LINE NUMBER: (check only one)		PAGE 1 OF 2	
<b>ITEMIZED DISBURSEMENTS</b>		<input type="checkbox"/> 21a	<input type="checkbox"/> 22	<input checked="" type="checkbox"/> 23	<input type="checkbox"/> 24	<input type="checkbox"/> 25	<input type="checkbox"/> 26
		<input type="checkbox"/> 27	<input type="checkbox"/> 28a	<input type="checkbox"/> 28b	<input type="checkbox"/> 29a	<input type="checkbox"/> 29b	<input type="checkbox"/> 30a
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.							
NAME OF COMMITTEE (In Full) <b>Baseball Fanatics Political Action Committee</b>							
Full Name (Last, First, Middle Initial) <b>A. Committee to Elect Hannah Homerun</b>		Date of Disbursement		08 / 12 / 2013			
Mailing Address <b>1060 West Addison St.</b>		City		<b>Chicago, IL 60613</b>			
Purpose of Disbursement <b>Contribution</b>		Candidate Name <b>Hannah Homerun</b>		011		Amount of Each Disbursement this Period <b>6,000.00</b>	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President		Disbursement For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		2014			
State: <b>IL</b>		District:					

# Redesignations: PAC/Party

**October Monthly**

<b>SCHEDULE B (FEC Form 3X)</b>		Use separate schedule(s) for each category of the Detailed Summary Page		FOR LINE NUMBER: (check only one)		PAGE 1 OF 2	
<b>ITEMIZED DISBURSEMENTS</b>		<input type="checkbox"/> 21a	<input type="checkbox"/> 22	<input checked="" type="checkbox"/> 23	<input type="checkbox"/> 24	<input type="checkbox"/> 25	<input type="checkbox"/> 26
		<input type="checkbox"/> 27	<input type="checkbox"/> 28a	<input type="checkbox"/> 28b	<input type="checkbox"/> 29a	<input type="checkbox"/> 29b	<input type="checkbox"/> 30a
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.							
NAME OF COMMITTEE (In Full) <b>Baseball Fanatics Political Action Committee</b>							
Full Name (Last, First, Middle Initial) <b>A. Committee to Elect Hannah Homerun</b>		Date of Disbursement		08 / 12 / 2013			
Mailing Address <b>1060 West Addison St.</b>		City		<b>Chicago, IL 60613</b>			
Purpose of Disbursement <b>Contribution</b>		Candidate Name <b>Hannah Homerun</b>		011		Amount of Each Disbursement this Period <b>6,000.00</b>	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President		Disbursement For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		2012 Primary			
State: <b>WI</b>		District:					
Full Name (Last, First, Middle Initial) <b>B. Committee to Elect Hannah Homerun</b>		Date of Disbursement		09 / 23 / 2013			
Mailing Address <b>1060 West Addison St.</b>		City		<b>Chicago, IL 60613</b>			
Purpose of Disbursement <b>Contribution -- Redesignation</b>		Candidate Name <b>Hannah Homerun</b>		011		Amount of Each Disbursement this Period <b>1,000.00</b>	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President		Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)		2014 General			
State: <b>IL</b>		District:					



## Avoid Common Mistakes

- ▣ Check for math errors
- ▣ Include all appropriate schedules, with all information
- ▣ Provide all information required by schedule
- ▣ Consult form instructions available on our website
- ▣ Designate contributions
- ▣ Only enter contributors into reporting software once to avoid aggregation problems
- ▣ Ensure correct committee name disclosed for contributions made/received

### D. Avoiding Common Errors

1. Check for math errors.
2. Include all appropriate schedules.
3. Provide all information required by schedule. Consult form instructions available on our web site at <http://www.fec.gov/info/forms.shtml>.
4. Designate all contributions made to Federal candidate committees. If not designated, contribution is applied towards next election and may result in excessive contribution. Also indicate year of election and check Primary or General. For Special, Runoff, Convention or Recount election, check “Other” and also include election type and year (e.g., “Special General 2013”).
5. Avoid accidentally entering contributors multiple times into the committee’s reporting software program. This causes aggregation problems as well as excessive contributions to be reported.
6. Ensure the correct committee name is disclosed for contributions made. Using an incorrect committee name creates data entry problems and errors on the public record.

## Best Practices: Reporting

- ✓ Respond completely to all RFAs by specified deadline
- ✓ Contact your analyst with any questions, especially if you are not sure what is wrong. The analyst can assist prior to the report being amended.
- ✓ Consult the most recent copy of “inadequate purpose” list
- ✓ Make sure all purposes of disbursements disclosed are on “acceptable” list or would meet rule of thumb

### Best Practices:

- Consult most recent copy of inadequate purpose list.
- Make sure all purposes of disbursements disclosed are on the “acceptable” list or would meet the rule of thumb.
- Respond completely to all RFAs by the deadline specified.
- Contact your analyst to clarify questions and issues. Please contact the analyst if you are unsure of what is wrong. The analyst can assist prior to the report being amended.

## Reporting Help

- ▣ RAD's FAQ web page
- ▣ FECFile Getting Started Manuals
- ▣ Campaign and Committee Guides
- ▣ FECTube YouTube Channel
- ▣ Extended phone coverage
- ▣ Call your analyst! 800-424-9530, press 5

## Objectives

- ▣ Review filing deadlines and application of "best efforts" for timely filing
- ▣ Learn about the Reports Analysis Division (RAD) review process and how best to respond to a Request for Additional Information (RAI)
- ▣ Examine recommended internal controls
- ▣ Discuss common reporting errors

## **Workshop Evaluation**

*Help Us Help You!*

Please complete an evaluation  
of this workshop.