

# AUDIT CHECKLIST

FOR USE BY BOE

NAME OF **CAN** **PAC** **PAR** \_\_\_\_\_  
YEAR \_\_\_\_\_ REPORT TYPE \_\_\_\_\_ Examined by: \_\_\_\_\_  
LETTER? Y N DATE SENT \_\_\_\_\_ DATE REC'D \_\_\_\_\_  
CERT MAIL TRACKING # \_\_\_\_\_ RESPONSE REC'D? Y N DATE \_\_\_\_\_  
START DATE \_\_\_\_\_ COMPLETE DATE \_\_\_\_\_

## COVER PAGE

- |   |   |
|---|---|
| <input type="checkbox"/> Committee and street address provided                                      | <input type="checkbox"/> Report balances within 1% or less  |
| <input type="checkbox"/> Correct type of report and date of election indicated                      | <input type="checkbox"/> Cover page audit indicates balance |
| <input type="checkbox"/> Amount brought forward matches ending balance of last report (Zero if new) |   |
| <input type="checkbox"/> Totals on all report lines equal corresponding form totals                 |   |
| <input type="checkbox"/> Total of independent expenditures made included in total expenditure line  |   |
| <input type="checkbox"/> Math computations on lines 1 through 6 done correctly                      |   |
| <input type="checkbox"/> Positive number or zero balance on hand                                    |   |
| <input type="checkbox"/> Termination marked <b>only</b> if zero balance, zero debts and zero loans  |   |

## CONTRIBUTIONS RECEIVED

- |  |
|--|
| <input type="checkbox"/> Complete contributor names provided (Initials may require clarification)  |
| <input type="checkbox"/> Dates Provided  |
| <input type="checkbox"/> Dates are from appropriate reporting period   |
| <input type="checkbox"/> Address provided including zip codes  |
| <input type="checkbox"/> Form provided, i.e. cash, check, etc.   |
| <input type="checkbox"/> Amount provided   |
| <input type="checkbox"/> Contributions from state PACs include registration number   |
| <input type="checkbox"/> Partnership or unincorporated businesses include name of company and individual. <b>NO PRE-DISTIBUTION LANGUAGE</b> |
| <input type="checkbox"/> Fund-raiser itemization exemption not based on ticket price (i.e. 25 tickets sold @ \$10)                           |
| <input type="checkbox"/> No Cash contributions totaling over \$100 from any source   |
| <input type="checkbox"/> No corporate or non PCE labor organization contributions received (except ballot-issue committees)                  |
| <input type="checkbox"/> Explanation of efforts to determine identity of anonymous contributions provided                                    |
| <input type="checkbox"/> Contributions from Officeholder employees reported on appropriate form (31-G)                                       |
| <input type="checkbox"/> Fund-raiser contributions on proper form (31-E)   |
| <input type="checkbox"/> Separate forms for each fund-raising event; no ongoing fund-raisers   |
| <input type="checkbox"/> Other Income form lists all refunds, interest, uncashed checks, own committee's NSF checks and loan transfers       |
| <input type="checkbox"/> Appropriate category indicated on Other Income form   |
| <input type="checkbox"/> Correct total of Contributions transferred to correct cover page line   |
| <input type="checkbox"/> Correct total of Other Income transferred to correct cover page line  |

## CROSS CHECKS

- |   |   |
|---|---|
| <input type="checkbox"/> Contributing entities report corresponding expenditures              | <input type="checkbox"/> Expenditures reported by recipient |
| <input type="checkbox"/> Contributing organizations registered as PAC or PCE when appropriate |   |

## IN-KIND CONTRIBUTIONS

- |   |  |
|---|--|
| <input type="checkbox"/> Dates provided                           | <input type="checkbox"/> Adequate description of item or service                 |
| <input type="checkbox"/> Complete names                           | <input type="checkbox"/> Amounts provided  |
| <input type="checkbox"/> Addresses provided for in-kind received  | <input type="checkbox"/> Totals <b>not</b> included in cover page monetary lines |
| <input type="checkbox"/> Complete names provided for in-kind made | <input type="checkbox"/> Totals transferred to appropriate lines on cover page   |
| <input type="checkbox"/> Addresses provided for in-kind made      |  |

**EXPENDITURES**

- Dates provided
- Dates are from appropriate reporting period
- Names provided
- Addresses provided with zip codes (except for banks, post offices, utilities or gasoline companies)
- Adequate purpose provided (Expenses, Reimbursement, or Services too vague)
- Any reimbursement includes copies of receipts for verification
- Only charitable, election-related or related to duties of public office expenses made
- No personal or business use of campaign funds by candidates
- Credit card payments itemized by underlying vendors
- Total of all non-fund-raiser expenses transferred to correct cover page line
- Total of independent expenditures made transferred to last line of cover page as well vendor entry on expend
- Cancelled check or receipt copies attached for each expense over \$25
- PAC checks include full name and address
- Establishment, Administrative form used only by corporate or labor organization PACs

**LOANS**

- Complete names provided
- Addresses provided
- Dates provided
- Balance equals amt outst from prior period + amount incurred this period - any payments made this period
- Total payments made transferred to Statement of Expenditures
- Total payments received from Loans Made transferred to Statement of Other Income
- Total of new loans transferred to Statement of Other Income
- Total still outstanding transferred to appropriate line on cover page

**DEBTS**

- Complete names provided
- Addresses provided
- Dates provided
- Balance equals amt outst from prior period + amount incurred this period - any payments made this period
- Total payments made transferred to Statement of Expenditures
- Total forgiven included on in-kind received line of cover page
- No debts forgiven by corporations or labor organization except to ballot issues

**OTHER**

- Report legible
- Corporate and labor organization contributors to issues filed a timely 30-B-1 form

**LIMITS**

- Contributions to PACs (all levels, except for ballot-issue) within applicable limit
- Expenses from PACs, PCEs and county party 'other' account to Statewide and GA candidates within limits

*See current limit chart*

Audit letter must be sent by certified mail to verify receipt.  
Statutory time for response to an audit is **21 Days. R.C. 3517.11**

**NOTES:**