

AUDIT CHECKLIST

FOR USE BY BOE

NAME OF **CAN** **PAC** **PAR** _____
YEAR _____ REPORT TYPE _____ Examinated 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 only 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. NO PRE-DISTIBUTION LANGUAGE |
| <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 not 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: