

Appendix A – Explanation of Documentation and Internal Records that Committee Treasurer is required to maintain for compliance with SEEC Post-Election Review

Note: Candidate committee treasurers are strongly encouraged to assemble and organize the committee's financial documentation at the time contributions and expenditures are made. This will ease the burden on selected treasurer during the audit process and reduce the risk that essential documentation will be lost.

To assist you in preparing for the review of your committee, we have created this list of materials and an organizational structure of how to submit your materials. The important steps that need to be taken are as follows:

Step One – Collect your Documents.

Step Two – Organize your Documents.

Step Three – Provide all documents from the inception of the committee through termination.

Step Four – Distribute committee's surplus by June 30, 2027, and terminate it no later than July 7, 2027.

Please Note: You are required to terminate within seven days of surplus distribution and may terminate earlier than the deadline.

Step Five – Make sure we have up-to-date contact information for you.

You may also wish to review our Post-Election and Termination Fact Sheet for information on permissible post-election expenditures, surplus distribution, and filing deadlines.

If you have any questions after reading this document, you may contact your Elections Officer at (860) 256-2985 or public.finance@ct.gov.

STEP ONE – COLLECT DOCUMENTS FOR THE COMMISSION

- Obtain copies of all bank records, including bank statements, deposit slips and front images of checks written by the committee, as soon as possible. Make certain to get those documents before you close the committee's account. After the account is closed, those documents may be harder to obtain, especially if the committee opted out of getting paper statements.
- If your committee used an online contribution platform, obtain all credit card transaction reports detailing all transactions that went through your online account. Also obtain a ledger reflecting all activity, including refunds or returns as well as contributions.

- Review Step Two below and, if you haven't already done so, collect and copy the documents listed.
- The treasurer or candidate must keep the originals of all documents for at least four years following the close of this review. Do not submit originals to the Commission unless specifically directed to do so during the review.
- If you had an exploratory committee, documentation from both the exploratory committee and the candidate committee must be obtained and submitted. Please submit the exploratory and candidate committee documents as two separate packages.
- If you applied for a Citizens' Election Program grant, the documentation that you have already provided related to contributions should not be resubmitted to us unless we specifically requested those documents.

STEP TWO – ORGANIZE DOCUMENTS

****Organize the documents in the following categories, and within each category in chronological order.****

BANK RECORDS (from the beginning of the committee through the final record)

- Bank statements (electronic or paper). PLEASE provide in chronological order from earliest to latest. **This means that the documentation should show the bank account both starting and ending with a \$0 balance.** Statewide committees providing documents through December 31 with their January 10 filing who do not elect to terminate must provide a supplemental submission of documents within seven days of terminating including all bank statements not yet provided, with the last statement demonstrating that the bank account has been zeroed out.
- Electronic copies or photocopies of canceled committee checks (checks written by the committee which have cleared through the committee depository). PLEASE provide in check number sequence, regardless of when the item cleared the account or when the check was actually issued.
- Deposit slips or tickets. PLEASE provide them in chronological order.
- Wire transfer documentation for each transfer made.
- Voided check documentation for each occurrence.

COMMITTEE EXPENDITURES

- Invoices, bills, cash register receipts for committee purchases or orders. When applicable, please indicate in these documents the check number of the committee check used to pay the bills.
- For payments over \$100 for services, including those to hire campaign workers or consultants written documentation showing that the treasurer approved, before work began, type of work, the amount of work and the cost to be charged. Ideally, the documentation should include signatures, an execution/effective date, amount to be paid and scope of work. If there are addendums such as price lists or additional items are items or amounts are worked out later and reflected in supplemental emails or other documentation, these elements of the written approval should be provided as well.
- Time sheets, invoices or other written proof containing information to allow the treasurer to verify that the type of work that was done in connection with the particular payment, the amount of work was done and amount of money that is charged matches the work approved in the written service agreements.
- Itemized schedule of payments to any secondary payee for subcontracted work on behalf of the campaign that may have been paid directly by a campaign consultant (as was reported in Section R of the committee's financial disclosure statements).
- Invoices/billing information from all entities who published social media or online advertisements on behalf of the campaign reflecting placement, duration, and charges for advertisements, if applicable. This documentation should reflect that the advertisements were actually run and published. If a consultant was used to place or design the ads, any related documentation from the consultant showing design costs and ad purchase in addition to the documentation from social media or online entity that posted the advertisement, e.g., Facebook, Twitter, Google. For example, if a consultant invoiced your campaign for designing and placing an ad with Facebook, save the invoice and the receipt from Facebook showing the details about when the ad was run, the impressions, etc.
- Payroll records/reports from third-party providers, such as ADP or Paychex.
- Lease or rental agreements for real property or equipment, which must include description of the property or equipment, lease or rental amount, signature of all parties, duration of agreement, and date of signing.
- Committee debit card receipts and statements with details of each committee purchase.
- Receipts, such as cash register slips, to support a candidate, consultant, or committee worker's request for reimbursement, detailing the items purchased, amount, date, vendor and the method of payment. Note the committee check number used to reimburse the requestor (as reported in Section N).

- Agreements detailing any joint expenditure or cost sharing arrangements such as organization expenditures between this committee and other committees, such as the cost of sharing headquarter space. These documents should clearly show the date the cost sharing or organization expenditure was arranged and how the committees shared or paid for the costs of the joint expenditures or the organization expenditure.
- All petty cash documentation, including disbursements to committee workers showing worker's name, items purchased, vendor, amount and date, and receipts reconciling the purchases made with the petty cash.
- Mailings or other printed advertising (including social media advertisements) paid for by the committee including advertisements for events. You should indicate the invoice numbers on each advertisement.
- Committee's fundraising event tickets, invitations, programs and advertising.
- Invitations to charitable events, when necessary to document the candidate's attendance fee for a charity or community event.
- Travel itineraries/mileage logs for permissible campaign travel for which candidate, campaign worker or volunteer sought reimbursement.
- CONTRIBUTIONS AND OTHER FUNDS RECEIVED BY COMMITTEE
- Lists of "prior assets" (campaign items purchased by the candidate's prior committee) used again in the current election year and documentation to support their original valuation.
- Loan agreements and loan guarantor agreements.
- Receipts for sale of surplus equipment, and documentation reflecting how fair market value was determined, such as listing of sales prices for similar items on eBay or Craigslist.
- Names and addresses of all individuals appointed as solicitors.
- Lists created by solicitors containing contributor information for all contributions collected or promised.
- Backup documentation for all security deposits and refunds received.

CEP Committees – you do NOT need to resubmit the contribution information provided at the time of grant application.

NON-CEP Committees – please also provide:

- Contribution checks, money orders, cashiers or bank checks.
- Completed contribution certification forms signed by contributors who made contributions via cash, check or money order.

- Credit card contribution documentation from the merchant account provider or payment gateway that processed credit card or online contributions, including:
- Details of each credit card transaction including name and address of contributor and amount of contribution.
- Detailed spreadsheet from the merchant provider containing name, address, contribution date, gross contribution amount, merchant fee, employer.
- Documentation demonstrating that each contributor provided required certifications (such as, is the contributor a principal of a state contractor, etc.).

Treasurers are required to maintain contemporaneous documentation of the permissible purpose of all expenditures. If upon compiling documentation in response to the request, a treasurer finds they have missing adequate documentation, they may provide other proof. If a receipt is missing or does not reflect adequate detail, they may contact the vendor for additional information. Such supplemental documentation should be accurately dated. Committees should also include any other supporting documents or records in the committee's possession which the committee may want considered during the post-election review to demonstrate that expenditures were permissible and documentation complete. For example, if you had difficulty obtaining secondary payee information from a consultant, please provide all written documentation reflecting efforts to obtain the required information.

STEP THREE – PROVIDE DOCUMENT COPIES

Email attachments will not be accepted. Documents can be submitted either in electronic format or as hard copies, and may be delivered by mail or by hand to:

State Elections Enforcement Commission
 55 Farmington Avenue, 8th Floor
 Hartford, CT 06105

We prefer that documents be submitted in electronic format saved to a USB thumb/flash drive; the drive should be clearly labeled with your committee's name. Alternatively, you may submit one hard copy of the documents. A drop box is located in the lobby of our building. If your documents are too large to fit in the drop box, please inform the security desk, and someone from our office will retrieve the documents from you.

STEP FOUR – TERMINATE

- All transactions, including your surplus distribution, must be completed no later than the deadline.
- Termination filing is due within seven days of the surplus distribution, but no later than deadline, OR
- If your nonparticipating committee is in deficit as of surplus distribution's deadline, you must instead submit a deficit Report.

- With your termination filing, provide the documents covering the timeframe from inception of your committee through your termination.

PLEASE NOTE – The committee is required to terminate within seven days of surplus distribution and may terminate earlier than the deadline.

PLEASE ALSO NOTE – For both participating and nonparticipating candidates – if selected for a SEEC post-election review, the examination cannot be completed until the bank account has been closed and the committee has terminated.

STEP FIVE – BE AVAILABLE FOR COMMUNICATION

SEEC staff will need to communicate with you throughout the review process, so please ensure your contact information with the Commission is up to date. If you have provided campaign email addresses, please check them regularly for updates. If you no longer have access to these email accounts, or if your contact information has changed, please immediately amend your SEEC Form 1 with current contact information.

Questions? Need an extension? Contact us at (860) 256-2985 or by email to public.finance@ct.gov.

Thank you for your hard work and we appreciate your anticipated assistance through this post-election review process to ensure a smooth and trouble-free wrap-up to the campaign!

