One of the fundamental purposes of the Political Reform Act (Act), an initiative passed by the voters, is to ensure that receipts and expenditures in election campaigns are truthfully and fully disclosed. In order to do so, an individual that chooses to act as a committee treasurer, assistant treasurer, or principal officer must know and practice the finance and recordkeeping requirements and responsibilities discussed in this chapter.

### A. Committee Treasurer and Principal Officer

Every committee must have a treasurer before the committee may accept contributions or make expenditures. Although there are no restrictions on who may be a treasurer, in order to adequately perform the duties, the treasurer must understand the campaign finance laws and his or her responsibilities under the Act. The candidate controlling the committee may be the treasurer or assistant treasurer for his or her own committee. **No individual should accept the position of a committee treasurer as a mere figurehead.**

Contributions may not be accepted and expenditures may not be made if the treasurer’s post is vacant at any time, even if the committee has an assistant treasurer. If the treasurer is unavailable to carry out his or her duties, a new treasurer must be designated and the committee’s Statement of Organization (Form 410) amended. The individual listed on the most recent Form 410 filed with the Secretary of State continues to be liable until an amendment is filed to designate a new treasurer.

The committee treasurer or assistant treasurer must sign and verify all reports and statements filed. The verification is signed under penalty of perjury and indicates that:

- The signer has used all reasonable diligence in preparing the statement; and
- To the best of his or her knowledge, the statement is both true and complete.
The signer is legally responsible for the accuracy and completeness of the document, even if it is prepared by a third party, including a professional accountant. An unsigned statement is considered “not filed” and is subject to late fines.

**Treasurer Responsibilities**

A committee treasurer is required to:

- Establish a system of recordkeeping sufficient to ensure that contributions and expenditures are recorded promptly and accurately in compliance with the Act’s recordkeeping and disclosure requirements. (Following the recordkeeping guidelines in this manual ordinarily constitutes compliance with this requirement.)

- Maintain campaign records personally or monitor records kept by others.

- Take steps to ensure all of the Act’s requirements are met regarding receipt, expenditure, and reporting of campaign funds.

- Prepare campaign statements personally or carefully review the statements and underlying records prepared by others.

- Correct any inaccuracies or omissions, and inquire about any information that would cause a person of reasonable prudence to question the accuracy of the campaign statements. Among the circumstances that might give rise to an inquiry regarding a contribution are: the size of the contribution; the reported source; the likelihood of that source making a contribution of that size; the manner in which the contribution is recorded in the campaign records; and all other circumstances surrounding receipt of the contribution.

**Assistant Treasurer Responsibilities**

An assistant treasurer may be designated on the Statement of Organization (Form 410). In the event that the treasurer is unavailable, the assistant treasurer is required, like the treasurer, to use reasonable diligence in preparing and reviewing any campaign statements that he or she signs, and must certify to that effect under

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Quick Tip

Reconciling the committee’s bank statement with the committee’s records regularly will ensure accuracy and make completing the campaign forms easier.
penalty of perjury. For statements signed by the assistant treasurer, both the treasurer and the assistant treasurer are liable for any violations pertaining to that report.

There are no restrictions on who may be an assistant treasurer, although he or she should know the reporting obligations, restrictions, and prohibitions provided under the law. For a controlled committee, the candidate may be designated as the assistant treasurer.

**Principal Officer(s) Responsibilities**

A primarily formed committee must designate a principal officer(s) on the Statement of Organization (Form 410). The principal officer is also responsible for maintaining detailed accounts, records, bills and receipts necessary to prepare campaign statements. If no individual other than the treasurer has the primary responsibility for approving the political activity of the committee as described in this manual, the treasurer must be identified as both the treasurer and the principal officer.

**B. Candidate/Officeholder Responsibilities**

A candidate or officeholder is required to:

- Carefully review the campaign statements prepared for filing by the committee and ensure that the statements are properly filed.

- Correct any inaccuracies and omissions in campaign statements of which the candidate is aware, and check and correct any information on campaign statements which a person of reasonable prudence would question based on all of the surrounding circumstances.

- Make sure that the treasurer is exercising all reasonable diligence in the performance of his or her duties.

- Take whatever steps are necessary to replace the treasurer or raise the treasurer’s performance to required standards if the candidate or officeholder knows, or has reason to know, that the treasurer is not exercising all reasonable diligence in the performance of his or her duties.
• Perform with due care any other tasks assumed in connection with the raising, spending, or recording of campaign funds insofar as such tasks relate to the accuracy of information entered on campaign statements.

C. Education

The FPPC provides educational workshops and webinars for candidates and treasurers. In addition, there are several instructive materials available on the website. Candidates and treasurers may also seek advice from FPPC staff by calling the toll-free advice line (866-275-3772) or emailing questions to advice@fppc.ca.gov.

D. Committee Audits

Each odd-numbered year, a total of 20 local jurisdictions are randomly selected for mandatory audit. All candidates in the selected jurisdiction are subject to audit if they have raised or spent $2,000 or more. Additionally, 25% of contested Superior Court offices are randomly selected. Candidates who raise or spend $15,000 or more in these selected races are subject to audit. In addition, the FPPC and the Franchise Tax Board are authorized to conduct discretionary audits.

E. Campaign Bank Accounts

Primarily Formed Committees

A non-candidate controlled “primarily formed committee” is not required to maintain a separate bank account; however, it is recommended that they do so. Pre-numbered and pre-printed checks with the committee’s name are helpful in meeting the recordkeeping requirements discussed in this chapter. Committees may not commingle campaign contributions with any individual’s personal funds.

Quick Tip

The candidate and the treasurer may be fined by the FPPC if reporting and recordkeeping requirements are not met. Violations of the Act are punishable by fines of up to $5,000 per violation.
Candidate Controlled Committees

Candidates who anticipate soliciting or receiving contributions from others, or who anticipate spending $2,000 or more of their personal funds in connection with their election, **must** open a campaign bank account. A candidate's personal funds used to pay the filing fee or the ballot statement fee do not count toward the $2,000 threshold.

Establishing the Account

The account may be established at any financial institution (i.e., bank, credit union) located in California. Under the Act’s one bank account rule discussed in Chapter 1, a candidate or officeholder may only have one controlled committee with one bank account per election. Candidates running for one office while holding another must establish a separate campaign bank account for each office, but may not have more than one bank account per office per election.

All campaign contributions must be deposited into the campaign bank account and all campaign expenditures must be made from the campaign bank account. Candidates must deposit **personal funds** to be used for the campaign in the campaign bank account **before** making campaign expenditures.

**Exceptions:**

- Candidates may use their personal funds to pay a filing fee, a ballot statement fee, or the $50 Secretary of State fee, without first depositing the funds into the campaign account.

- An officeholder may use personal funds to pay officeholder expenses.

- A candidate may contract with a vendor or collecting agent to collect contributions prior to promptly transferring the funds to the candidate’s campaign bank account without violating the requirement that the candidate have no more than one bank account. Fees deducted by the vendor are considered expenditures from the campaign bank account at the time they are deducted.
Expenditures from Multiple Accounts

A candidate who has more than one campaign committee must make all expenditures in connection with an election from the campaign bank account established for that election, including:

- Campaign strategic planning and fundraising expenses;
- Services and actual expenses of outside political consultants, the campaign treasurer, other staff, pollsters, and other persons who provide services directly in connection with the election;
- Voter registration and get-out-the-vote drives; and
- Payments for mailings, political advertising, yard signs, opinion polls or surveys, and other communications if the payments are either:

  1. For a communication that makes reference to the candidate’s future election or status as a candidate; or
  2. Made three months prior to an election for which the candidate has filed a Candidate Intention Statement (Form 501), a declaration of candidacy, or nomination papers with an elections official, or any other documents necessary to be listed on the ballot for an elective office.

Ex 2.1 - Thien Vu is a city council member and still has an open committee from the city council election. She is running for county supervisor in the next election and has opened another bank account and committee for that race. She must use the campaign bank account for her county supervisor campaign to pay for her yard signs and all other expenses related to the upcoming county supervisor election.

Redesignating the Bank Account

**Officeholders:** An officeholder seeking reelection to the same office may use the bank account that was established for the prior election. The account may be redesignated at any time prior to receiving contributions in connection with reelection. The officeholder must file a new Form 501 (Candidate Intention Statement) and an amended Form 410 (Statement of Organization).
**Defeated Candidates:** A candidate that is defeated in an election may use the same bank account for a future election to seek the same office. The candidate must file a new Form 501 (Candidate Intention Statement) and an amended Form 410 (Statement of Organization). The funds must be redesignated before they become “surplus funds.” Campaign funds become surplus on the 90th day following the closing date for the postelection reporting period.

**Note:** A campaign bank account may not be redesignated if the officeholder/candidate is seeking election to a **different office**. See Chapter 11 for the requirements that must be met in order to use leftover campaign funds for a future election to seek a different office.

**Ex 2.2** - John Davis lost the city council election in June. John has $3,500 remaining in his campaign bank account and is considering seeking another city council position in two years. In order to use the remaining $3,500 for the future election, John must file a new Form 501 (Candidate Intention Statement) and redesignate the bank account to the future election by amending his Form 410 (Statement of Organization) to indicate the new office sought and year of election. This must be done within 90 days following the end of the postelection reporting period for an election held during the first six months of the year.

**Investments**

Campaign funds may be transferred from a campaign bank account to certificates of deposit, interest-bearing savings accounts, money market funds, or similar accounts. The funds must come from a campaign bank account designated for a specific office and be deposited in investment accounts established only for that office. The funds must be redeposited into the same campaign bank account before being used for campaign expenses.

**Credit Cards**

One or more credit accounts may be established for each campaign bank account. A single credit card, however, may not be designated for more than one campaign bank account. In addition, payment of charges on a credit account must be made only from the appropriate campaign bank account.
In lieu of establishing a new credit account, a candidate may designate an existing personal credit card with a zero balance as the campaign credit card by listing the card number and date of designation in the campaign records. The candidate must ensure that no personal expenses are charged to this account until after all campaign charges have been paid with funds from the campaign bank account. Once all campaign expenses charged to the account have been paid, the candidate may resume using the card for personal purposes.

**Petty Cash**

Candidates may use campaign funds to establish a petty cash fund at each campaign office so long as the following conditions are met:

- A petty cash fund may not hold more than $100 at any time.
- No expenditure of $100 or more may be made from the fund.
- The fund may be used only for expenses associated with the election to the specific office or for the expenses of holding the office for which the petty cash fund was established.
- Once the funds are spent, payments made from petty cash must be reported as expenditures.

**Legal Defense Fund Committees**

The Act permits a local candidate or elected officer to establish a legal defense fund if the candidate or officer is subject to civil, criminal or administrative proceedings arising directly out of the conduct of an election campaign, the electoral process, or the performance of the officer’s governmental duties. Contributions raised for legal defense must be held in a separate bank account. Any funds raised may only be spent to defray attorney’s fees and other related legal costs, as defined in the Act. (See Regulation 18530.45 for additional information.)

The candidate and the treasurer of the legal defense fund committee are subject to the recordkeeping requirements discussed in this chapter. In addition, separate detailed accounts, records, bills, and receipts, for each legal proceeding, including documentation to support the basis and timing for raising legal defense funds, must be kept.
Recall Elections

An officeholder who is the subject of a recall may use an existing committee (set up for the office he or she currently holds) to receive contributions and make expenditures to oppose the qualification of the recall measure, and if the recall petition qualifies, the recall election.

The officeholder may instead choose to set up a separate committee with a separate bank account. The officeholder and committee treasurer are subject to the recordkeeping requirements discussed in this chapter. See Chapter 11 for additional information about recall elections.

F. Recordkeeping

An accurate and organized record must be kept of all campaign contributions and expenditures. All individuals who handle contributions and make expenditures must be aware of and practice the recordkeeping procedures required by the Act and FPPC regulations outlined in this manual. While others may be involved, the candidate, treasurer, and principal officer(s) as listed on the committee’s Statement of Organization (Form 410), remain legally responsible for the accuracy of the records.

Record Retention

Candidates and committees must keep all records, including original source documentation such as bank statements and other records reflecting account activity, and copies of completed campaign statements, for a period of four years from the date the campaign statement relating to the records was filed.

Records of Contributions Received and Other Receipts

Two types of records are required for receipts: a daily record, showing how much money was received on any given day; and a contributor record, with detailed information on each contributor of $25 or more. The daily record requirement may be met simply with bank statements, copies of checks received, or other documentation that provides the required information listed below.

Ex 2.3 - Sharon Goldstein, a city council member, filed her first campaign statement on January 31, 2019. The records associated with completing that statement, such as receipts and information about contributors, must be retained until January 31, 2023.
Date Received

A monetary contribution is received on the date the candidate or committee, or an agent of the candidate or committee, obtains possession or control of the cash, check, or other form of contribution, not the date it is deposited in the bank account. Contributions received by electronic methods such as wire transfer, credit card, or debit account transactions are also received on the date the candidate or committee obtains possession or control of the funds. The following list provides examples:

- A contributor makes a contribution over the telephone. The contribution is “received” by the committee on the date the contributor gives his or her debit/credit account information to the committee.

- A contributor makes a contribution via the Internet and the committee reviews the online transaction before the contribution is processed. The contribution is “received” by the committee on the date the committee receives the payment information.

- A contributor makes a contribution via the Internet and the contribution is made by direct deposit without review and before transaction reports are produced. The contribution is “received” by the committee when the committee has possession of the funds.

- A contributor makes a contribution by text message. The contribution is “received” by the committee on the date that the mobile fundraising vendor, acting as agent of the committee, obtains possession or control of the contribution.

- A contributor agrees to make contributions via installment payments by authorizing the committee to periodically charge his or her credit card or withdraw funds from his or her account. The contribution is “received” when the committee, or an agent of the committee, obtains possession or control of the funds for each installment payment. The contribution reported is only the amount of each installment payment when received. Installment payments scheduled to take place in the future, but not yet received, are not reportable.
Receipts Under $25

A daily lump sum total must be kept for contributions received under $25 and miscellaneous receipts under $25.

Contributor Records

Contributions: $25 to $99.99

For each monetary or nonmonetary contribution or loan of $25 or more, the date received, amount of the contribution, and full name and street address, including zip code, of the contributor must be documented. In addition, the total amount received from the contributor over the course of the current calendar year (the “cumulative amount”) must be recorded.

Contributions: $100 or More

If contributions totaling $100 or more are received from an individual, in addition to the information required for contributions of $25 or more as described above, the contributor’s occupation and employer must be recorded. If the contributor is self-employed, that fact also must be noted along with the name of his or her business. If a check is received from a business entity, generally the contributor is the business entity, not the person who signs the check.

A contribution of $100 or more must be returned if the contributor’s name, street address, and, if the contributor is an individual, his or her occupation and employer are not in the committee’s records within 60 days from receipt of the contribution.

Such contributions may be deposited in the committee’s bank account pending receipt of the information, in which case they must be reported on the next campaign statement required to be filed (including the Form 497, 24-Hour/10-Day Contribution Report).

The Form 460 must be amended within 70 days from its closing date to disclose the missing contributor information unless the contribution is returned to the contributor. The Form 497 need not be amended.
The committee also must note in its records the date the contributor information is received, if that date is different than the date the contribution is received.

When a contribution cannot be returned to the contributor within 60 days from the date the contribution was received, the contribution amount must be paid to the general fund of the local jurisdiction in which the committee is based. In the case of a Superior Court judge or a judicial candidate, the contribution must be paid to the Secretary of State for deposit in the State General Fund.

If a contribution is returned to the contributor by check and the check is not cashed by the contributor within 90 days, the contribution amount must be paid within 30 days to the general fund of the local jurisdiction or to the Secretary of State for deposit in the State General Fund.

**Intermediaries and Earmarked Funds**

For contributions of $25 or more made through an intermediary (see Chapter 3), records with the above information for both the intermediary and the contributor are required.

Records must also include the amount of earmarked funds, a notation that the funds have been earmarked, and the specific ballot measure, candidate or committee for which the funds have been earmarked.

A committee making contributions with earmarked funds must maintain documentation showing which earmarked funds were contributed.

**Affiliated Entities**

Information from affiliated entities (see Chapter 3) that describes the connection of affiliated contributors must be maintained in the records.

**Nonmonetary Contributions**

If the contribution is nonmonetary and valued at $25 or more, a description and the fair market value of the contribution must be recorded. (See “Valuing Nonmonetary Contributions” in Chapter 3.)
Loans Received

If the contribution is a loan of $25 or more, in addition to the above information for monetary contributions, the following information must be recorded:

- Interest rate of the loan, if any;
- Due date of the loan, if any; and
- Name and street address of any guarantor and the amount guaranteed, if any. The occupation and employer of any individual who guarantees a loan of $100 or more must also be recorded.

If a candidate receives a loan from a commercial lending institution for his or her campaign, the institution is reported as the source of the loan. The candidate does not have to be reported as the guarantor, even if he or she is personally liable.

Documentation for Contributions Received and Other Receipts

The committee must keep copies of all documents reflecting deposits made and all records reflecting campaign bank account balances, such as bank statements, check registers, and passbooks.

The following documents produced or received by the committee also must be kept for receipts of $25 or more: copies of contributor checks; contributor cards; letters of transmittal; notices received from contributors; memoranda or other records that describe the method used to determine the fair market value of donated goods or services (nonmonetary contributions); and loan agreements or other documents that reflect indebtedness.

Documentation for electronic transactions must include information collected when debiting the contributor’s account, such as itemized transaction reports (including the credit card confirmation number), debit/credit account transaction records, and credit card receipts, or vouchers. Documentation of contributions received over the Internet must include a record of the transaction created and transmitted by the cardholder including the cardholder’s name, street address and the last four digits of the card number.
For contributions or other receipts of $100 or more, copies of any letters or other communications sent by the committee to obtain the documents listed above must be kept.

**Expenditures Made**

**Expenditures: Under $25**

A daily lump sum total of all expenditures of less than $25 must be kept.

**Expenditures: $25 or More**

For expenditures of $25 or more to a single payee, or a series of payments for a single product or service that total $25 or more, the following must be recorded:

- Full name and street address, including zip code, of payee;
- Expenditure amount;
- Date each expenditure was made or, in the case of accrued expenses, the date the goods or services were received; and
- Description of the goods or services received.

**Contributions to Other Committees and Independent Expenditures**

For expenditures that are contributions or independent expenditures, the amount of the expenditure and the cumulative total paid in that calendar year in connection with the candidate, officeholder, committee, or ballot measure must be recorded.

For all such expenditures of $25 or more, the following information is required:

- Date the contribution or independent expenditure was made;
- Whether the expenditure was an independent expenditure;
• Name of the officeholder or candidate and the office and district he or she holds or for which he or she seeks nomination or election, or the number or letter of the measure and the jurisdiction in which the measure is to be voted on; and

• Cumulative amount spent on behalf of the candidate, measure, or committee.

Loans Made to Others

The following additional information must be kept for loans made by the committee: interest rate, if any; due date, if any; and full name and street address of anyone guaranteeing the loan or who is liable directly, indirectly, or contingently for the loan. (For restrictions on loans to others. (See Chapter 5.)

Expenditures for Gifts, Meals and Travel

A candidate controlled committee that makes an expenditure of $100 or more for a gift, meal, or travel, must keep a dated memorandum or some other form of dated written record containing a brief description of the political, legislative, or governmental purpose of the expenditure, as well as the information described below:

• **Gifts**: The date of the expenditure, a description of the gift, and the name of any recipient who received a benefit of $50 or more.

• **Meals**: The date of the meal, the name of each individual who attended the meal, and whether he or she is a member of the candidate's household or someone who has authority to approve expenditures of campaign funds.

• **Travel**: The dates of travel, the destination, the name of each individual who traveled, and whether he or she is a member of the candidate's household or someone who has authority to approve expenditures of campaign funds.

See Chapter 3 for a detailed discussion and examples of when a contribution is made. Chapter 6 describes communications that are considered independent expenditures.
Documentation for Expenditures

All bank and credit card records for expenditures must be kept.

For expenditures of $25 or more, canceled checks, bills, invoices, or statements; receipts; credit card charge slips; vouchers; contracts; loan agreements; and other documents produced or received by the committee reflecting additional obligations also must be kept. Copies of canceled checks may be retained if the copies contain a legible image of the front and back of the canceled check and the copies are obtained from the financial institution.

If no receipt, voucher, or invoice is available, a voucher should be written as soon as possible with the date and amount of the payment, the name of the payee, and a description of the goods or services received. A voucher is not required for payments under $25.

G. Mass Mailings, Mass Emails, Telephone Calls, and Notices to Contributors of $5,000 or More

The following must be retained for a period of four years following the date the campaign statement relating to the records is filed:

- **Mailers.** A copy of any mass mailing sent by the committee (see Chapters 6 and 7).

- **Mass Emails.** An original sample of each mass email, the date sent and the number of individual emails sent (see Chapter 7).

- **Political Calls.** A script of the call or a copy of the recorded phone message when the committee coordinates on and pays for 500 or more telephone calls to expressly advocate support for a candidate or ballot measure (see Chapter 6).

- **Major Donor Notices.** A copy or record of all notifications to contributors of $5,000 or more (see Chapter 3).
Answering Your Questions

A. May the candidate serve as the committee’s treasurer?

Yes. The candidate may serve as the treasurer or assistant treasurer.

B. Are there private firms that provide treasurer or campaign reporting services?

Yes. The FPPC does not endorse or recommend any particular private firm. Candidates may find useful information on the websites of the California Political Attorneys Association and the California Political Treasurers Association.

C. Are there any specific accounting qualifications for someone to be able to serve as treasurer?

No. However, no individual should accept the position as a mere figurehead.

D. What should be done if the treasurer and assistant treasurer, or the candidate, are not able to sign a campaign statement before the deadline?

To ensure that the statement is filed on time, the committee may submit the filing if it is signed by one of the following: the candidate, treasurer, or assistant treasurer. If the candidate’s signature is missing, submit an amendment to provide his or her signature as soon as possible. Likewise, if both the treasurer and assistant treasurer are unavailable, submit an amendment to provide the required signature as soon as possible.
E. I do not intend to raise any funds from others and I will not be spending any personal funds on my campaign other than the payments for the filing fee and ballot statement fee. Do I need to open a campaign bank account?

No.

F. I do not intend to raise any funds from others. I will be spending personal funds on my campaign, but I will not be spending $2,000 or more. Do I need to open a bank account?

No.

G. I do not intend to raise any funds from others. I will, however, be spending $2,000 or more of my personal funds on my campaign, not including the amount I spend on my filing fee. Do I need to open a bank account?

Yes. Since you plan to spend $2,000 or more for your campaign, you must open a campaign bank account.

H. I will be raising money from others for my campaign, but I do not intend to raise or spend $2,000 on my campaign during the calendar year. Do I need to open a bank account?

Yes. Since you are raising funds from others, even though you will not be raising or spending $2,000 or more, you are required to open a campaign bank account. Contributions received and personal funds you will use for your campaign must be deposited in the account.
I. Are committee records and source documentation required to be kept on paper, or may the committee use an electronic recordkeeping system?

Electronic records are permitted, provided that all of the required information is collected and recorded in a timely and uniform manner that ensures the accuracy and reliability of the information. Committees are responsible for ensuring that electronic records can be read and/or printed for auditing purposes during the applicable retention period.

J. May a private service, such as PayPal, be used to collect contributions electronically?

Yes, so long as for each contribution of $100 or more, (a) the service is able to provide the name of the contributor, and (b) the committee reports all the information needed to meet the statutory recordkeeping requirements, including the name, address, occupation, and employer of individual contributors of $100 or more. Even if the company deducts a fee from the amount of the contribution, the entire amount of the contribution must be disclosed. The fees charged by the private service are reported as expenditures.
Authority

The following Government Code sections and Title 2 regulations provide authority for the information in this chapter:

**Government Codes Sections**

82047.6 Principal Officer.
84100 Treasurer.
84104 Recordkeeping.
84105 Notification of Contributors.
84302 Contributions by Intermediary of Agent.
84305 Requirements for Mass Mailing.
84306 Contributions Received by Agents of Candidates or Committees.
84307 Commingling with Personal Funds.
84310 Identification Requirements for Telephone Calls.
84501 Advertisement.
85304.5 Legal Defense Fund; Local Candidates and Elected Officeholders.
85700 Donor Information Requirements; Return of Contributions.
90000 Responsibility.
90001 Mandatory Audits and Investigations.
90002 Audits and Investigations; Time.
90003 Discretionary Audits.
90007 Auditing Guidelines and Standards.

**Title 2 Regulations**

18401 Required Recordkeeping for Chapters 4 & 5.
18402.1 Principal Officers.
18421.1 Disclosure of the Making and Receipt of Contributions.
18421.2 Street Address.
18421.3 Reporting of Contributions and Expenditures Collected by Contract Vendors or Collecting Agents.
18421.31 Text Message Contributions.
18421.7 Reporting an Expenditure for a Gift, a Meal, or Travel.
18426.1 Assistant Treasurer.
18427 Duties of Treasurers and Candidates with Respect to Campaign Statements.
18427.1 Notification to Contributors of Filing Obligations.
18432.5 Intermediary and Earmarked Funds Disclosure.
18440 Telephone Advocacy.
18524 Investment and Expenditure of Candidates' Campaign Funds.
18530.45 Legal Defense Funds – Local Candidates and Officers.
18570 Return of Contributions with Insufficient Donor Information.
18994 Auditing and Investigations.
18995 Standards and Guidelines for Auditing Statements and Reports.