

All Committees

Every committee must have a treasurer. Currently there are no restrictions on who may be treasurer. A committee may not accept contributions or make expenditures while the treasurer's post is vacant, even if there is an assistant treasurer. Often times a candidate will serve as treasurer or assistant treasurer.

A treasurer is required to establish a system of recordkeeping sufficient to ensure that receipts and expenditures are recorded promptly and accurately in compliance with the recordkeeping and disclosure requirements and that reports are filed on time.

A committee can also designate an assistant treasurer. The assistant treasurer must also use reasonable diligence in preparing and reviewing any campaign statements. An assistant treasurer can sign a report in the absence of a treasurer, to ensure timely filings.

No individual should assume the position of treasurer or assistant treasurer as a mere figurehead.

Treasurers and assistant treasurers must sign and verify reports under penalty of perjury and are held legally responsible for the accuracy and completeness of the document, even if it is prepared by a third party, including a professional accountant.

The FPPC website has detailed information to assist treasurers in their duties and responsibilities. Information is available in manuals, fact sheets, YouTube presentations and Commission staff can also be reached by telephone or email. As resources permit, staff also conducts training seminars.

Also, there are many software programs that are available for purchase that have made the reporting faster and easier. Please refer to the list of Campaign Disclosure Software Vendors on the FPPC website. The FPPC does not endorse any particular product.

Non-Candidate Controlled Campaign Committees

Includes: political parties, primarily formed and general purpose committees, PACs, recipient committees that make independent expenditures and small contributor committees.

Identify Principal Officers

The Statement of Organization, Form 410, must identify the name(s) of the committee's principal officer(s). Each committee must list at least one principal officer. If the committee treasurer is the only principal officer of the committee, the treasurer must be identified as both the principal officer and the treasurer. However, it is not required to list the treasurer as a principal officer if another principal officer is identified. A committee with three or fewer principal officers must identify all individuals. A committee with more than three principal officers must designate no fewer than three individuals.

Who is a Principal Officer?

A principal officer is the individual primarily responsible for approving the committee's political activity, including but not limited to the following activities: authorizing the content of the committee's communications, authorizing expenditures, including contributions, and determining the committee's campaign strategy. (FPPC Regulation 18402.1)

Important:

The Form 410 only provides space for one principal officer. Include an attachment for additional names if necessary.

A principal officer does not need to sign the Form 410. The treasurer or assistant treasurer must sign and verify the statement. Committees controlled by a state or local candidate or officeholder are not subject to this requirement.