



New York City Campaign Finance Board

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Via C-Access
July 18, 2016

Leon Paul Hart
Joan Flowers for the 27th District
1940 Stratford Drive
Westbury, NY 11590

Dear Leon Hart:

Please find attached the New York City Campaign Finance Board's ("CFB" or "Board") Final Audit Report for the 2013 campaign of Joan E. Flowers (the "Campaign"). CFB staff prepared the report based on a review of the Campaign's financial disclosure statements and documentation submitted by the Campaign.

This report incorporates the Board's final determination of February 9, 2016 (attached). The report concludes that the Campaign did not fully demonstrate compliance with the requirements of the Campaign Finance Act (the "Act") and Board Rules (the "Rules").

As detailed in the attached Final Board Determination, the Campaign was assessed penalties totaling \$4,707.

The full amount owed must be paid no later than **August 17, 2016**. Please send a check in the amount of \$4,707, payable to the "New York City Election Campaign Finance Fund," to: New York City Campaign Finance Board, 100 Church Street, 12th Floor, New York, NY 10007.

If the CFB is not in receipt of the full amount owed by **August 17, 2016**, the Candidate's name and the amount owed will be posted on the CFB's website. The CFB may also initiate a civil action to compel payment. In addition, the Candidate will not be eligible to receive public funds for any future election until the full amount is paid. Further information regarding liability for this debt can be found in the attached Final Board Determination.

The January 15, 2014 disclosure statement (#16) was the last disclosure statement the Campaign was required to file with the CFB for the 2013 elections. The Campaign is required to maintain its records for six years after the election, and the CFB may require the Campaign to demonstrate

ongoing compliance. *See* Rules 3-02(b)(3), 4-01(a), and 4-03. In addition, please contact the New York State Board of Elections for information concerning its filing requirements.

The CFB appreciates the Campaign's cooperation during the 2013 election cycle. Please contact the Audit Unit at 212-409-1800 or AuditMail@nyccfb.info with any questions about the enclosed report.

Sincerely,

Signature on original



Souda S. Chapman
Director of Auditing and Accounting

c: Joan E. Flowers



Joan Flowers for the 27th District
1940 Stratford Drive
Westbury, NY 11590

Attachments



EC2013 Final Audit Report

Joan Flowers for the 27th District

July 2016

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RESULTS IN BRIEF

The results of the New York City Campaign Finance Board’s (“CFB” or “Board”) review of the reporting and documentation of the 2013 campaign of Joan E. Flowers (the “Campaign”) indicate findings of non-compliance with the Campaign Finance Act (the “Act”) and Board Rules (the “Rules”) as detailed below:

Disclosure Findings

Accurate public disclosure is an important part of the CFB’s mission. Findings in this section relate to the Campaign’s failure to completely and timely disclose the Campaign’s financial activity.

- The Campaign did not report or inaccurately reported financial transactions to the Board (see Finding #1).
- The Campaign did not file, by the due dates, financial disclosure statements required by the Board (see Finding #2).
- The Campaign did not file the required daily disclosure statements during the two weeks preceding the 2013 primary election (see Finding #3).
- The Campaign did not disclose payments made by a vendor to subcontractors (see Finding #4).

Contribution Findings

All campaigns are required to abide by contribution limits and adhere to the ban on contributions from prohibited sources. Findings in this section relate to the Campaign’s failure to comply with the requirements for contributions under the Act and Rules.

- The Campaign accepted contributions from prohibited sources (see Finding #5).
- The Campaign did not document the fair market value of in-kind contributions received and did not disclose in-kind contributions received (see Finding #6).
- The Campaign must provide requested documentation related to reported contributions (see Finding #7).

Expenditure Findings

All campaigns are required to properly disclose and document expenditures and disburse funds in accordance with the Act and Rules. Findings in this section relate to the Campaign's failure to comply with the Act and Rules related to its spending.

- The Campaign did not report personal contributions to non-candidate political committees made by the candidate that are attributable to the Campaign (see Finding #8).
- The Campaign made an expenditure that was not in furtherance of the Campaign (see Finding #9).
- The Campaign must provide requested documentation related to reported expenditures (see Finding #10).

Other Findings

- The Campaign did not respond timely to the Draft Audit Report (see Finding #11)

BACKGROUND

The Campaign Finance Act of 1988, which changed the way election campaigns are financed in New York City, created the voluntary Campaign Finance Program. The Program increases the information available to the public about elections and candidates' campaign finances, and reduces the potential for actual or perceived corruption by matching up to \$175 of contributions from individual New York City residents. In exchange, candidates agree to strict spending limits. Those who receive funds are required to spend the money for purposes that advance their campaign.

The CFB is the nonpartisan, independent city agency that administers the Campaign Finance Program for elections to the five offices covered by the Act: Mayor, Public Advocate, Comptroller, Borough President, and City Council member. All candidates are required to disclose all campaign activity to the CFB. This information is made available via the CFB's online searchable database, increasing the information available to the public about candidates for office and their campaign finances.

All candidates must adhere to strict contribution limits and are banned from accepting contributions from corporations, partnerships, and limited liability companies. Additionally, participating candidates are prohibited from accepting contributions from unregistered political committees. Campaigns must register with the CFB, and must file periodic disclosure statements reporting all financial activity. The CFB reviews these statements after they are filed and provides feedback to the campaigns.

The table below provides detailed information about the Campaign:

Name: Joan E. Flowers	Contribution Limit:
ID: 1708	\$2,750
Office Sought: City Council	
District: 27	Expenditure Limit:
	2010–2012: N/A
Committee Name: Joan Flowers for the 27 th District	2013 Primary: N/A
Classification: Non-Participant	2013 General: N/A
Filer Registration Date: February 19, 2013	
	Public Funds:
Ballot Status: Primary	Received: N/A
Primary Election Date: September 10, 2013	Returned: N/A
Party: Democratic	
	Campaign Finance Summary:
	http://bit.ly/1yRZ11Z

SCOPE AND METHODOLOGY

Pursuant to Admin. Code § 3-710(1), the CFB conducted this audit to determine whether the Campaign complied with the Act and Rules. Specifically, we evaluated whether the Campaign:

1. Accurately reported financial transactions and maintained adequate books and records.
2. Adhered to contribution limits and prohibitions.
3. Disbursed funds in accordance with the Act and Rules.

Prior to the election, we performed preliminary reviews of the Campaign's compliance with the Act and Rules. After the election, we performed an audit of all financial disclosure statements submitted for the election (see summary of activity reported in these statements at Appendix #1).

To verify that the Campaign accurately reported and documented all financial transactions, we requested all of the Campaign's bank statements and reconciled the financial activity on the bank statements to the financial activity reported on the Campaign's disclosure statements. We identified unreported, misreported, and duplicate disbursements, as well as reported disbursements that did not appear on the Campaign's bank statements. We also calculated debit and credit variances by comparing the total reported debits and credits to the total debits and credits amounts appearing on the bank statements.

As part of our reconciliation of reported activity to the bank statements the Campaign provided, we determined whether the Campaign properly disclosed all bank accounts. We also determined if the Campaign filed disclosure statements timely and reported required activity daily during the two weeks before the election. Finally, we reviewed the Campaign's reporting to ensure it disclosed required information related to contribution and expenditure transactions, such as intermediaries and subcontractors.

To determine if the Campaign adhered to contribution limits and prohibitions, we conducted a comprehensive review of the financial transactions reported in the Campaign's disclosure statements. Based on the Campaign's reported contributions, we assessed the total amount contributed by any one source and determined if it exceeded the applicable limit. We also determined if any of the contribution sources were prohibited. We reviewed literature and other documentation to determine if the Campaign accounted for joint activity with other campaigns.

To ensure that the Campaign disbursed funds in accordance with the Act and Rules, we reviewed the Campaign's reported expenditures and obtained documentation to assess whether funds were spent in furtherance of the Candidate's nomination or election. We also reviewed information from the New York State Board of Elections and the Federal Election Commission to determine if the Candidate had other political committees active during the 2013 election cycle. We determined if the Campaign properly disclosed these committees, and considered all relevant expenditures made by such committees in the assessment of the Campaign's total expenditures.

Finally, we determined if the Campaign submitted timely responses to post-election audit requests sent by the CFB.

Following an election, campaigns are not going concerns. Because the activity occurring after the post-election audit is extremely limited, the audit focused on substantive testing of the entire universe of past transactions. The results of the substantive testing served to establish the existence and efficacy of internal controls. The CFB also publishes and provides to all campaigns guidance regarding best practices for internal controls.

To determine if contributors were prohibited sources, we compared them to entities listed in the New York State Department of State's Corporation/Business Entity Database. Because this was the only source of such information, because it was neither practical nor cost effective to test the completeness of the information, and because candidates could provide information to dispute the Department of State data, we did not perform data reliability testing. To determine if reported addresses were residential or commercially zoned within New York City, we compared them to a database of addresses maintained by the New York City Department of Finance. Because this was the only source of such data available, because it was not cost effective to test the completeness of the information, and because campaigns had the opportunity to dispute residential/commercial designations by providing documentation, we did not perform data reliability testing.

In the course of our reviews, we determined that during the 2013 election cycle a programming error affected C-SMART, the application created and maintained by the CFB for campaigns to disclose their activity. Although the error was subsequently fixed, we determined that certain specific data had been inadvertently deleted when campaigns amended their disclosure statements and was not subsequently restored after the error was corrected. We were able to identify these instances and did not cite exceptions that were the result of the missing data or recommend violations to the Board. The possibility exists, however, that we were unable to identify all data deleted as a result of this error.

The CFB's Special Compliance Unit investigated any complaints filed against the Campaign that alleged a specific violation of the Act or Rules. The Campaign was sent a copy of all formal complaints made against it, as well as relevant informal complaints, and was given an opportunity to submit a response.

The Campaign was provided with a preliminary draft of this audit report and was asked to provide a response to the findings. The Campaign responded, and the CFB evaluated any additional documentation provided and/or amendments to reporting made by the Campaign in response. The Campaign was subsequently informed of its alleged violations, and was given the opportunity to respond. The Campaign responded and the CFB evaluated any additional information provided by the Campaign. CFB staff recommended that the Board determine that the Campaign committed violations subject to penalty. The Campaign chose to contest the CFB staff recommendations. The Board's actions are summarized as a part of each Finding in the Audit Results section. The finding numbers and exhibit numbers, as well as the number of transactions included in the findings, may have changed from the Draft Audit Report to the Final Audit Report.

AUDIT RESULTS

Disclosure Findings

1. Financial Disclosure Reporting - Discrepancies

Campaigns are required to report every disbursement made, and every contribution, loan, and other receipt received. *See* Admin. Code § 3-703(6); Rule 3-03. In addition, campaigns are required to deposit all receipts into an account listed on the candidate's Filer Registration. *See* Admin. Code § 3-703(10); Rule 2-06(a). Campaigns are also required to provide the CFB with bank records, including periodic bank statements and deposit slips. *See* Admin. Code §§ 3-703(1)(d), (g); Rules 4-01(a), (b)(1), (f).

The Campaign provided the following bank statements:

BANK	ACCOUNT #	ACCOUNT TYPE	STATEMENT PERIOD
Bank of America	XXXXXX7707	Checking	Feb 2013 – Dec 2013
JP Morgan Chase	XXXXXX2869	Checking	Jun 2013 – Sep 2013

Below are the discrepancies and the additional records needed, as identified by a comparison of the records provided and the activity reported by the Campaign on its disclosure statements.

a) The Campaign must provide the bank statements listed below:

BANK	ACCOUNT #	STATEMENT PERIOD
Democracy Engine	Unknown	Inception – Present

b) The Campaign did not report the transactions listed below that appear on its bank statements:

ACCOUNT #	NAME	CHECK No./ TRANSACTION	PAID DATE	AMOUNT
XXXXXX7707	Unknown	1117	08/16/13	\$4,850.00
XXXXXX2869	Deposited Item Returned	Debit	08/30/13	\$200.00
XXXXXX7707	Bank of America	Debit	09/03/13	\$18.00
XXXXXX7707	Bank of America	Debit	09/17/13	\$35.00
Total				\$5,103.00

c) The Campaign reported the transactions listed below that do not appear on its bank statements:

NAME	CHECK No./ TRANSACTION	STATEMENT/ SCHEDULE/ TRANSACTION	PAID DATE	AMOUNT
Nationbuilder	Debit	12/F/R0000936	06/27/13	\$18.95
Bogan, Zenette	1029	12/F/R0000728	08/13/13	\$180.00
Nationbuilder	Debit	12/F/R0000961	08/29/13	\$9.57
Total				\$208.52

d) The Campaign did not properly report the transactions listed on Exhibit I.

e) A review of the Campaign’s merchant account statements revealed the following discrepancy:¹

TOTAL REPORTED CREDIT CARD RECEIPTS	TOTAL CREDIT CARD RECEIPTS PER STATEMENTS	DOLLAR VARIANCE	PERCENT VARIANCE
\$901.00	\$0.00	\$901.00	100%

See also Finding a) above.

¹ The percentage variance is determined by subtracting the Total Credit Card Receipts Per Statements from the Total Reported Credit Card Receipts, and then dividing by the Total Reported Credit Card Receipts. A positive variance indicates that the Total Reported Credit Card Receipts exceeds the Total Credit Card Receipts Per Statements. A negative variance indicates that the Total Reported Credit Card Receipts is less than the Total Credit Card Receipts Per Statements.

Previously Provided Recommendation

- a) The Campaign must provide all pages of the requested bank statements.
- b) The Campaign must amend its disclosure statements to report these transactions. The Campaign must also provide documentation for each transaction. Because bank statements provide limited information about a transaction, the Campaign should review invoices or other records to obtain all of the information necessary to properly report the transaction.
- c) For each transaction reported in the Campaign's disclosure statement(s) that does not appear on the Campaign's bank statements, the Campaign must provide evidence to show that the transaction cleared the bank (i.e., a copy of the front and back of the check, and the bank statement showing the payment). Alternatively, the Campaign may provide evidence that the transaction was reported in error, or amend the Campaign's disclosure statement to void the check. For each voided check, the Campaign must either issue a replacement check or forgive the expenditure payment. Any forgiven liabilities will be considered in-kind contributions, which could result in contribution limit violations, or be considered contributions from a prohibited source. The Campaign may need to contact the payee to determine why the transaction did not clear.
- d) For inaccurately reported transactions, the Campaign must amend its disclosure statements to accurately report the transactions.
- e) To resolve the listed discrepancies, the Campaign must compare the credit card receipts reported in its financial disclosure statements to supporting documentation, including merchant account statements, deposit slips, bank statements, and any documentation not previously submitted. The Campaign should ensure it has disclosed all depository and merchant accounts, and provided all statements from inception through present for those accounts. The Campaign should also review documentation to ensure that it correctly characterized the instrument type (i.e., Cash, Credit Card, Check, etc.) of each receipt it reported. The Campaign may need to amend its disclosure statements as a result.

Please note that any newly entered transactions that occurred during the election cycle (01/12/10—01/11/14) will appear as new transactions in an amendment to Disclosure Statement 16, even if the transaction dates are from earlier periods. Any transactions dated after the election cycle will appear in disclosure statements filed with the New York State Board of Elections. Also note that the Campaign must file an amendment for each disclosure statement in which transactions are being modified. Once all data entry is completed, the Campaign should run the Modified Statements Report in C-SMART to identify the statements for which the Campaign must submit amendments. The C-SMART draft and final submission screens also display the statement numbers for which the Campaign should file amendments. If the Campaign added any new transactions, it must submit an amendment to Disclosure Statement 16.²

² If the Campaign amends its reporting with the CFB, it must also submit amendments to the New York State Board of Elections.

Campaign's Response

a) In its response to the Draft Audit Report, the Campaign failed to provide any merchant account statements. The Campaign provided a printout of its merchant account contributions but the documentation does not show the fees related to each contribution or confirmation of the period covered by the printout. In its response to the Notice of Alleged Violations and Recommended Penalties, the Campaign provided a letter from the listed merchant processor that it does not provide monthly merchant statements, but only data files listing the weekly distributions. The Campaign failed to submit complete merchant account statement for its Democracy Engine account, which are required to verify all activity for each month.

b) In its response to the Draft Audit Report, the Campaign failed to report the listed transactions and provide documentation. The Campaign stated that it believed it reported all transactions. In its response to the Notice of Alleged Violations and Recommended Penalties, the Campaign stated that it reported the expenditures to the NYS Board of Elections. However, the Campaign did not amend its reporting as requested.

c) In its response to the Draft Audit Report, the Campaign stated that it deleted all uncleared transactions, but the listed reported transactions remain uncleared.

Additionally, the Campaign provided a list of contributions received through its Nationbuilder account, using a Democracy Engine account as its merchant processor, but failed to provide merchant account statements. It also provided an email from a Democracy Engine representative stating that the processor does not provide statements. The listed Nationbuilder transactions are not found on the bank statements provided. Therefore, the transactions remain uncleared.

d) The Campaign failed to respond to the incorrectly reported Nationbuilder expenditure in its response to the Draft Audit Report.

For all other transactions, the Campaign stated that it correctly reported all transactions listed as part of a single withdrawal for \$6,860 and that the exhibit provided demonstrates this fact. However, the reported transactions listed on Exhibit I total \$6,760, a difference of \$100.

e) The Campaign failed to provide merchant statements in its response to the Draft Audit Report and Notice of Alleged Violations and Recommended Penalties. The variance remains 100% due to lack of all merchant statements. *See* also Finding a) above.

Board Action

a) The Board found the Campaign in violation, but did not assess a penalty.

b - e) The Board has taken no further action on this matter other than to make this a part of the Candidate's record with the Board.

2. Failure to File and Late Filings

Campaigns are required to file disclosure statements on scheduled dates. *See* New York City Charter §1052(a)(8), Admin. Code §§ 3-703(6) and 3-708(8), and Rules 1-09(a) and 3-02.

The Campaign failed to file the following disclosure statements by the due date:

STATEMENT #	DUE DATE	DATE FILED	# DAYS LATE
9	07/15/13	07/17/13	2
16	01/15/14	01/16/14	1

Previously Provided Recommendation

The Campaign may explain the lateness of the statements listed above. The Campaign may also provide documentation to support its explanation.

Campaign's Response

In its Draft Audit Report response, the Campaign explained that it entered the transactions for Disclosure Statement #9, but failed to submit it until contacted by the CFB. For Disclosure Statement #16, the Campaign Manager stated that he was overseas and attempted to file the statement on 01/16/14, but was not able to do so due to an interruption in the power supply until the following day; he did not explain why the Candidate or Treasurer failed to file Disclosure Statement #16 by the due date. The Campaign did not dispute the findings.

In its Notice of Alleged Violations response, the Campaign did not contest this finding.

Board Action

The Board found the Campaign in violation and assessed \$150 in penalties.

3. Daily Pre-Election Disclosure – Statements of Contributions/Expenditures

During the 14 days preceding an election, if a candidate: (1) accepts a loan, contribution, or contributions from a single source in excess of \$1,000; or (2) makes aggregate expenditures to a single vendor in excess of \$20,000, the candidate shall report such contributions, loans, and expenditures to the Board in a disclosure, received by the Board within 24 hours of the reportable transaction. *See* Rule 3-02(e). This includes additional payments of any amount to vendors who have received aggregate payments in excess of \$20,000 during the 14-day pre-election period. These contributions and expenditures must also be reported in the Campaign's next disclosure statement.

The Campaign did not file the required daily disclosures to report the following transactions:

CONTRIBUTION/LOAN:

NAME	STATEMENT/ SCHEDULE/ TRANSACTION	RECEIVED DATE	AMOUNT	NOTE
Flowers, Joan E	12/I/R0000955	09/04/13	\$15,000.00	(1)
Bradnock, Howard	12/ABC/R0000573	09/09/13	\$2,700.00	(2)

(1) The disclosure was filed 3 days late.

(2) The disclosure was filed after the election, which is considered a failure to file.

EXPENDITURES:

NAME	STATEMENT/ SCHEDULE/ TRANSACTION	DATE INCURRED	AMOUNT	NOTE
Valentin Consulting	12/F/R0000570	08/28/13	\$31,731.00	(1)
Valentin Consulting	12/F/R0000799	09/04/13	\$8,213.50	

(1) The disclosure was filed 9 days late.

Previously Provided Recommendation

If the Campaign believes it filed the required daily disclosures timely, as part of its response it must submit the C-SMART disclosure statement confirmation email as proof of the submission. The Campaign may provide an explanation if it believes that its failure to file the daily disclosures is not a violation, but it cannot file daily pre-election disclosures now.

Campaign’s Response

In response to the Draft Audit Report, the Campaign explained the circumstances surrounding the late or missing disclosure statements listed above but did not dispute the findings.

In its Notice of Alleged Violations and Recommended Penalties response, the Campaign did not contest this finding.

Board Action

The Board found the Campaign in violation and assessed \$100 in penalties.

4. Disclosure – Possible Subcontractors

Subcontractors are vendors that a campaign's vendor hires to supply goods/services. If a vendor hired by a campaign pays a subcontractor more than \$5,000, the campaign must report the vendor, the name and address of the subcontractor, the amounts paid to the subcontractor, and the purpose of the subcontracted goods/services. *See* Rule 3-03(e)(3).

The vendor listed below received large payments and may have subcontracted goods and services. However, the Campaign did not report subcontractors used by this vendor:

PAYEE	AMOUNT PAID
Valentin Consulting	\$73,545.45

Previously Provided Recommendation

The Campaign must contact the vendor, who must verify whether subcontractors were used. The Campaign may provide the vendor with a copy of the Subcontractor Form (available on the CFB website at http://www.nyccfb.info/PDF/forms/subcontractor_disclosure_form.pdf) for this purpose, and submit the completed form with the Campaign's response. In addition, if subcontractors were used and paid more than \$5,000, the Campaign must amend its disclosure statements to report subcontractor information. If the vendor does not complete the Subcontractor Form, the Campaign should submit documentation of its attempts to obtain this information, including copies of certified mail receipts and the letters sent to the vendors.

Campaign's Response

In response to the Draft Audit Report, the Campaign stated that it received a breakdown of subcontractors from Valentin Consulting and amended reporting to demonstrate that. However, the Campaign failed to submit documentation or disclose any subcontractors.

In its Notice of Alleged Violations and Recommended Penalties response, the Campaign provided copies of emails of a letter from the vendor acknowledging that it received \$70,420.45 from the Campaign for services rendered. However, the letter makes no mention of whether or not it subcontracted services. The Campaign did not document that it requested such information from the vendor.

Board Action

The Board found the Campaign in violation and assessed \$50 in penalties.

Contribution Findings

5. Prohibited Contributions – Corporate/Partnership/LLC

Campaigns may not accept, either directly or by transfer, any contribution, loan, guarantee, or other security for a loan from any corporation. This prohibition also applies to contributions received after December 31, 2007 from any partnership, limited liability partnership (LLP), or limited liability company (LLC). *See* New York City Charter §1052(a)(13); Admin. Code §§ 3-703(1)(l), 3-719(d); Rules 1-04(c), (e).

The Campaign accepted contributions from entities listed on the New York State Department of State’s website as corporations, partnerships, and/or LLCs in the following instances:

CONTRIBUTIONS FROM PROHIBITED SOURCES					
NAME	STATEMENT/ SCHEDULE/ TRANSACTION	INVOICE DATE	AMOUNT	NOTE	
Content Critical, LLC	9/F/R0000390	05/30/13	\$408.28	(1)	
Prestige Maintenance & Janitor	9/F/R0000373	06/18/13	\$175.00	(1)	

(1) *See* Finding #6 b). The Campaign previously reported this transaction, which did not appear on the bank statements; the Campaign subsequently deleted this transaction from its reporting.

Previously Provided Recommendation

The Campaign must address each transaction individually:

- The Campaign must refund each prohibited contribution by bank or certified check, and provide the CFB with a copy of the refund check, or pay the Public Fund an amount equal to the contribution.
- Alternatively, the Campaign may provide documentation or evidence showing that the contribution was not from a prohibited entity.

Even if the prohibited contribution is refunded, accepting a prohibited contribution may result in a finding of violation and the assessment of a penalty.

Campaign’s Response

In its response to the Draft Audit Report, the Campaign stated that it did not disburse the funds to the respective vendors and it incurred no liability from either transaction. The Campaign amended its reported to delete both transactions and stated that the only services received from the vendors were the two transactions currently reported. The Campaign also provided copies of the voided checks for the deleted transactions. However, the Campaign failed to provide documentation from

the vendors that verified these claims. The Campaign did not explain why, if no goods or services were provided, checks were written to these vendors.

In its Notice of Alleged Violations and Recommended Penalties response, the Campaign stated that it had inadvertently deleted these transactions. Additionally, it said that it was still attempting to retrieve documentation about these expenditures from the vendors and provided certified mail slips addressed to them. Absent such verification, the Campaign stated they could not ensure whether the expenditures were outstanding or paid; until it knew, it would choose to present them as outstanding liabilities. However since the Campaign stated its uncertainty about whether it owes money to the vendor for goods or services provided, did not attempt to treat them as outstanding debt, and did not report these liabilities, the Campaign did not demonstrate that these are outstanding liabilities. Instead, these appear to be goods or services that the Campaign received and for which it did not pay.

Board Action

The Board found the Campaign in violation and assessed \$1,083 in penalties.

6. Undocumented or Unreported In-Kind Contributions

In-kind contributions are goods or services provided to a campaign for free, paid by a third party, or provided at a discount not available to others. The amount of the in-kind contribution is the difference between the fair market value of the goods or services and the amount the Campaign paid. Liabilities for goods and services for the Campaign which are forgiven, in whole or part, are also in-kind contributions. In addition, liabilities for goods and services outstanding beyond 90 days are in-kind contributions unless the vendor has made commercially reasonable attempts to collect. An in-kind contribution is both a contribution and expenditure subject to both the contribution and expenditure limits. Volunteer services are not in-kind contributions. In-kind contributions are subject to contribution source restrictions. *See* Admin. Code § 3-702(8); Rules 1-02 and 1-04(g). Campaigns may not accept contributions from any corporation, partnership, limited liability partnership (LLP), or limited liability company (LLC). *See* Admin. Code § 3-703(1)(l).

Campaigns are required to report all in-kind contributions they receive. *See* Admin. Code § 3-703(6); Rule 3-03. In addition, campaigns are required to maintain and provide the CFB documentation demonstrating the fair market value of each in-kind contribution. *See* Admin. Code §§ 3-703(1)(d), (g); Rules 1-04(g)(2) and 4-01(c).

a) The Campaign reported, but failed to adequately document, the following in-kind contributions. Due to the lack of documentation, the fair market value and the source of the in-kind contributions could not be substantiated.

NAME	STATEMENT/ SCHEDULE/ TRANSACTION	RECEIVED DATE	AMOUNT	NOTE
Flowers, Joan E	12/D/R0000915	05/15/13	\$522.19	(1)
Flowers, Joan E	12/D/R0000916	05/24/13	\$244.38	(1)
Hart, Leon	12/D/R0001135	11/18/13	\$120.36	(1)

(1) The Campaign has not provided any documentation for this transaction.

b) The Campaign reported the expenditures listed on Exhibit II prior to January 15, 2014. However, the reported payments for these expenditures are not present on any of the bank statements provided by the Campaign, nor are they reported as outstanding liabilities. As a result, the Campaign’s reporting and documentation indicate that a third party paid for these transactions, or that the goods or services were provided by the reported payee for free.

Previously Provided Recommendation

a) The Campaign must provide supporting documentation for each in-kind contribution listed. Supporting documentation may include, but is not limited to, invoices, appraisals, and estimates of the fair market value. Documentation must include the name and address of the contributor, provide a detailed description of the goods/services, and explain the cost basis for valuing each in-kind contribution from the reported contributor. If the documentation is from a vendor that the contributor paid, the Campaign must also provide evidence that the reported contributor paid the vendor, e.g., a copy of the cancelled check, or a signed statement from the contributor verifying that she or he made the payment for the in-kind contribution. If the Campaign cannot document the fair market value, the Campaign must explain why it cannot provide adequate documentation.

b) For each transaction, the Campaign must provide a written explanation describing how the good or service was purchased, or provided, and who paid for it. If the Campaign paid the expenditure, it must provide evidence to show that the transaction cleared the bank (i.e., a copy of the front and back of the check, and the bank statement showing the payment). Alternatively, the Campaign may provide evidence that the transaction was reported in error. If the reported payee donated the goods or services, or they were purchased or donated by a third party, the Campaign must submit an in-kind contribution form completed by the contributor, and report the item as an in-kind contribution by submitting an amendment to Statement 16. (See also Finding #1 c.)

Campaign's Response

a) In its Draft Audit Report response, the Campaign stated that the in-kind contribution from Leon Hart was a deposit into the Campaign's bank account, intended to pay off the remaining bank fees and reduce the balance to zero. However, it did not provide documentation to support this claim. In its Notice of Alleged Violations and Recommended Penalties response, the Campaign did not provide any additional documentation. The Campaign stated that the documentation relating to these transactions is with the Campaign Manager, who it has been unable to contact.

b) In its response to the Draft Audit Report, the Campaign stated that it did not disburse the funds to Prestige Maintenance & Janitor and Content Critical, LLC and it incurred no liability from either transaction. The Campaign amended its reporting to delete both transactions and stated that the only services received from the vendors are the two transactions currently reported, Prestige Maintenance & Janitor transaction 9/F/R0000368 and Content Critical, LLC transaction 12/F/R0000644. The Campaign also provided copies of the voided checks for the deleted transactions. However, the Campaign failed to provide documentation that verified these claims. The Campaign did not explain why, if no goods or services were provided, checks were written to these vendors. In its Notice of Alleged Violations and Recommended Penalties response, the Campaign stated that it had inadvertently deleted these transactions. Additionally, it said that it was still attempting to retrieve documentation about these expenditures from the vendors and provided certified mail slips addressed to them. Absent such verification, the Campaign stated that could not ensure whether the expenditures were outstanding or paid; until it knew, it would choose to present them as outstanding liabilities. However since the Campaign stated its uncertainty about whether it owes money to the vendor for goods or services provided, did not attempt treat to them as outstanding debt, and did not report these liabilities, the Campaign did not demonstrate that these are outstanding liabilities. Instead, these appear to be goods or services that the Campaign received and for which it did not pay. *See* also Finding #5.

The Campaign provided documentation for contributions from its Nationbuilder account, using a Democracy Engine account as its merchant processor. However, it failed to provide merchant account statements or documentation demonstrating the fees incurred from each contribution for the full period. The listed Nationbuilder transactions are not found on the bank statements provided. Therefore, the transactions remain uncleared. *See* also Finding #1 c).

Board Action

a) The Board found the Campaign in violation and assessed \$100 in penalties.

b) The Board has taken no further action on this matter other than to make this a part of the Candidate's record with the Board.

7. Contribution Documentation

Campaigns are required to provide copies of checks, bills, or other documentation to verify all transactions reported in their disclosure statements. *See* Admin. Code §§ 3-703(1)(d), (g); and Rule 4-01.

- a) The Campaign must provide supporting documentation for the reported transactions listed on Exhibit III.
- b) The Campaign must provide supporting documentation for the reported transactions listed on Exhibit IV.

Previously Provided Recommendation

The Campaign must submit documentation for each transaction listed above.

Campaign's Response

- a) In its response to the Draft Audit Report, the Campaign provided a signed letter from the candidate, stating that she made all loans and forgave them. However, the Campaign failed to provide any documentation from the financial institution(s) of origin for the loans, demonstrating the owner of the account(s), as requested.

In its Notice of Alleged Violations and Recommended Penalties response, the Campaign provided a letter from Ffriend Enterprises, Ltd., which states that it is a financial advisor for the Candidate and her family. The letter is from Ivanhoe V. Ffriend, who states that the candidate informed him that she wanted to use a percentage of the family's investment account for her campaign. She withdrew a substantial amount of money from the family's investment accounts shortly thereafter. However, Mr. Ffriend's letter does not provide documentation, details about the amount or the owner of the account, and states that he does not know if the funds withdrawn were used by the Campaign.

- b) In response to the Draft Audit Report, the Campaign provided a narrative explaining the nature of the other receipts from Bank of America and DirecTV, but failed to provide any documentation.

Board Action

- a) The Board found the Campaign in violation and assessed \$3,074 in penalties.
- b) The Board has taken no further action on this matter other than to make this a part of the Candidate's record with the Board.

Expenditure Findings

8. Candidate Personal Contributions

Campaigns are required to report the candidate's personal contributions of \$99 or more to political committees that support candidates in New York City and throughout New York State (except political committees of other candidates). Such contributions are presumptively campaign expenditures, unless the candidate rebuts the presumption. *See* CFB Final Determination No. 2009-1. Such contributions are also considered contributions by the candidate to the campaign.

Contributions reported to the New York State Board of Elections and the Federal Election Commission by the recipients indicate that the Candidate made contributions that the Campaign should have reported as Candidate Personal Contributions. See Exhibit V.

Previously Provided Recommendation

If the Campaign believes that it is not required to disclose the contributions listed on Exhibit V, it must provide an explanation and supporting documentation to demonstrate that:

- The Candidate has a prior personal relationship with the recipient political committee as described in CFB Final Determination No. 2009-1.
- The Candidate has a lengthy history of contributing to the entity at a similar or greater financial level.
- The transaction was a purchase of a good or service rather than a contribution.

If the Campaign cannot provide evidence of any of the scenarios listed above, it must enter the contributions listed on Exhibit V in C-SMART as Candidate Personal Contributions and submit amendments to its disclosure statements to report the transactions.

Campaign's Response

In its response to the Draft Audit Report, the Campaign stated that it is still investigating this finding. In its response to the Notice of Alleged Violations and Recommended Penalties, the Campaign stated that the candidate's personal political contribution of \$1,400 bears little to no weight in this violation since she was not a participant. However, all campaigns are required to report candidate personal political contributions that fit the criteria listed above.

Board Action

The Board has taken no further action on this matter other than to make this a part of the Candidate's record with the Board.

9. Expenditures – Not In Furtherance of the Campaign

Campaigns may only spend campaign funds for items that further the candidate’s election. Campaigns must keep detailed records to demonstrate that campaign funds were used only for those purposes. *See* Admin. Code §§ 3-703(1)(d), (g); Rule 4-01. The law gives examples of the types of expenditures that are presumed to be campaign-related, although in certain circumstances expenditures of the types listed as appropriate may be questioned. Among the relevant factors are: the quality of the documentation submitted; the timing and necessity of the expenditure; the amount of the expenditure and/or all expenditures of a specific type in relation to the Campaign’s total expenditures; and whether the expenditure is duplicative of other spending. The law also prohibits the conversion of campaign funds to personal use which is unrelated to a political campaign, and provides examples of expenditures that are not in furtherance of a campaign. *See* New York State Election Law §14-130; Admin. Code §§ 3-702(21), 3-703, and 3-710(2)(c); Rules 1-03(a), and 5-03(e), and Advisory Opinion No. 2007-3 (March 7, 2007). Expenditures not demonstrated to be in furtherance of the candidate’s election are considered “non-campaign related.”

The Campaign reported the expenditures listed below which—based on the reporting and/or documentation—are non-campaign related:

PAYEE	STATEMENT/ SCHEDULE/ TRANSACTION	PURPOSE CODE	INVOICE DATE	DATE PAID	AMOUNT	NOTE
Presidents Council District 29	9/F/R0000407	OTHER	06/13/13	06/13/13	\$75.00	(1)

(1) The Campaign must explain how this expenditure was campaign-related.

Previously Provided Recommendation

The Campaign must explain how each the expenditure listed is in furtherance of the Campaign, and provide supporting documentation. The explanation and documentation may include details of how, when, where, and by whom a good was used. For services, the documentation and explanation may include work product and/or additional details regarding how, when, and where, and by whom the service was provided. The Campaign must review the questioned transaction.

Campaign’s Response

The Campaign stated in its response to the Draft Audit Report that it does not have a response to this transaction.

Board Action

The Board has taken no further action on this matter other than to make this a part of the Candidate’s record with the Board.

10. Expenditure Documentation

Campaigns are required to provide copies of checks, bills, or other documentation to verify all transactions reported in their disclosure statements. *See* Admin. Code §§ 3-703(1)(d), (g); Rule 4-01.

The Campaign must provide supporting documentation or an explanation for the reported transaction listed below:

NAME	TRANSACTION TYPE	STATEMENT/ SCHEDULE/ TRANSACTION	REFUNDED DATE	AMOUNT	NOTE
Bogan, Zenette	Expenditure Refund	12/L/R0000923	09/10/13	\$180.00	(1)

(1) The Campaign must provide a written narrative and supporting documentation explaining the basis for this expenditure refund.

Previously Provided Recommendation

The Campaign must submit documentation, or explanations as indicated, for each listed transaction.

Campaign’s Response

The Campaign failed to provide any supporting documentation or narrative explanation for this transaction in its response to the Draft Audit Report.

Board Action

The Board has taken no further action on this matter other than to make this a part of the Candidate’s record with the Board.

Other Findings**11. Failure to Respond Timely**

Campaigns are required to respond timely to requests from the CFB. *See* Admin. Code § 3-703(1)(d); Rules 1-09, 4-01.

The Campaign failed to submit, by the due date, the following:

REQUEST	DUE DATE	DATE SUBMITTED	# DAYS LATE
Draft Audit Report	12/19/14	12/22/14	3

Previously Provided Recommendation

This finding was identified as a result of the Campaign's response to the Draft Audit Report.

Campaign's Response

This finding was identified as a result of the Campaign's response to the Draft Audit Report.

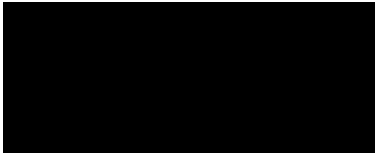
In its Notice of Alleged Violations and Recommended Penalties response, the Campaign did not contest this finding.

Board Action

The Board found the Campaign in violation and assessed \$150 in penalties.

We performed this audit in accordance with the audit responsibilities of the CFB as set forth in Admin. Code § 3-710. We limited our review to the areas specified in this report's audit scope.

Respectfully submitted,



Signature on original

Sauda S. Chapman

Deputy Director of Auditing and Accounting

Date: July 18, 2016

Staff: Hannah Golden

Christopher Cruzcosa, CFE

**New York City Campaign Finance Board
Campaign Finance Information System
Transaction Summary Report
Appendix 1**

Candidate: Flowers, Joan E (ID:1708-NP)**Office:** 5 (City Council)**Election:** 2013

1. Opening cash balance (All committees)		\$0.00
2. Total itemized monetary contributions (Sch ABC)		\$184,931.00
3. Total unitemized monetary contributions		\$0.00
4. Total in-kind contributions (Sch D)		\$3,885.40
5. Total unitemized in-kind contributions		\$0.00
6. Total other receipts (Sch E - excluding CFB payments)		\$226.36
7. Total unitemized other receipts		\$0.00
8. Total itemized expenditures (Sch F)		\$185,413.33
Expenditure payments	\$185,413.33	
Advance repayments	\$0.00	
9. Total unitemized expenditures		\$0.00
10. Total transfers-In (Sch G)		\$0.00
Type 1	\$0.00	
Type 2a	\$0.00	
Type 2b	\$0.00	
11. Total transfers-out (Sch H)		\$0.00
Type 1	\$0.00	
Type 2a	\$0.00	
Type 2b	\$0.00	
12. Total loans received (Sch I)		\$153,730.00
13. Total loan repayments (Sch J)		\$0.00
14. Total loans forgiven (Sch K)		\$153,730.00
15. Total liabilities forgiven (Sch K)		\$0.00
16. Total expenditures refunded (Sch L)		\$214.00
17. Total receipts adjustment (Sch M - excluding CFB repayments)		\$0.00
18. Total outstanding liabilities (Sch N - last statement submitted)		\$0.00
Outstanding Bills	\$0.00	
Outstanding Advances	\$0.00	
19. Total advanced amount (Sch X)		\$0.00
20. Net public fund payments from CFB		\$0.00
Total public funds payment	\$0.00	
Total public funds returned	\$0.00	
21. Total Valid Matchable Claims		N/A
22. Total Invalid Matchable Claims		N/A
23. Total Amount of Penalties Assessed		\$4,707.00
24. Total Amount of Penalty Payments		\$0.00
25. Total Amount of Penalties Withheld		\$0.00

Exhibit I
Joan Flowers for the 27th District
Misreported Transactions
(see Finding #1d)

Transaction ID	Payee	Account	Check No./ Transaction	Date	Amount	Correct Amount	Difference
R0000938	Nationbuilder	436882869	Debit	08/22/13	\$5.82	\$29.00	\$23.18
Total					\$5.82	\$29.00	\$23.18
R0001129	Kelly, Noel	436882869	.	09/16/13	\$100.00		
R0001001	Simmons, Eric	436882869	9780803210	09/16/13	\$100.00		
R0001112	Bogan, Zenette	436882869	9780803212	09/16/13	\$170.00		
R0001115	Wiggins, Robert	436882869	9780803213	09/16/13	\$130.00		
R0000998	Evans, James	436882869	9780803214	09/16/13	\$100.00		
R0000981	Bagalue, Roger	436882869	9780803215	09/16/13	\$100.00		
R0001031	Bibbs, Anthony	436882869	9780803216	09/16/13	\$130.00		
R0001121	Scott, Lester	436882869	9780803217	09/16/13	\$130.00		
R0001109	Robinson, William	436882869	9780803218	09/16/13	\$130.00		
R0001117	Brown, Travers	436882869	9780803219	09/16/13	\$130.00		
R0001119	Brown, Travers	436882869	9780803220	09/16/13	\$20.00		
R0001072	Ellis, Maurice	436882869	9780803221	09/16/13	\$100.00		
R0001075	Martin, Curtis	436882869	9780803222	09/16/13	\$100.00		
R0000995	Shaw, Vanessa	436882869	9780803223	09/16/13	\$100.00		
R0001125	Crawford, Raymond	436882869	9780803224	09/16/13	\$130.00		
R0001040	McNillan, Claudette	436882869	9780803225	09/16/13	\$130.00		
R0001096	Cheers, Charles	436882869	9780803226	09/16/13	\$100.00		
R0001051	Dawn-Mair, Heather	436882869	97808032263	09/16/13	\$100.00		
R0001057	McKenzie, Lysett	436882869	9780803227	09/16/13	\$100.00		
R0001004	Tucker, Kenneth	436882869	9780803228	09/16/13	\$100.00		
R0000964	Salmon, Ronnie	436882869	9780803229	09/16/13	\$100.00		
R0001007	Kiefer, James	436882869	9780803230	09/16/13	\$100.00		
R0001084	Johnson, Oliver	436882869	9780803231	09/16/13	\$100.00		
R0001034	Robinson, Lester	436882869	9780803232	09/16/13	\$100.00		
R0001036	Gregg, Lester	436882869	9780803233	09/16/13	\$130.00		
R0001099	Robinson, Mary	436882869	9780803234	09/16/13	\$100.00		
R0001102	Dudley, Raymond	436882869	9780803235	09/16/13	\$100.00		
R0001038	Portillo, Santiago	436882869	9780803236	09/16/13	\$130.00		

R0001069	Quinones, Maria	436882869	9780803237	09/16/13	\$100.00		
R0001016	Walker, Jerry	436882869	9780803238	09/16/13	\$100.00		
R0001019	Wright, Willie	436882869	9780803239	09/16/13	\$100.00		
R0001138	Baddal, Rashaun	436882869	9780803240	09/16/13	\$100.00		
R0000992	Rowser, Curtis	436882869	9780803241	09/16/13	\$100.00		
R0001045	Rock, Dario	436882869	9780803242	09/16/13	\$100.00		
R0001078	Collins, Marvin	436882869	9780803243	09/16/13	\$100.00		
R0001010	Sheard, Andrew	436882869	9780803244	09/16/13	\$100.00		
R0001123	Howard, Brenda	436882869	9780803245	09/16/13	\$130.00		
R0000976	Doeman, Hewan	436882869	9780803247	09/16/13	\$100.00		
R0001113	Bogan, Zenette	436882869	9780803248	09/16/13	\$130.00		
R0001090	Winfield, Joseph	436882869	9780803249	09/16/13	\$100.00		
R0001093	Rivera, Anthony	436882869	9780803250	09/16/13	\$100.00		
R0001060	Silvera, Natalie	436882869	9780803251	09/16/13	\$100.00		
R0000987	Wiltshire, Kristen	436882869	9780803252	09/16/13	\$100.00		
R0001042	Sharriess, Rahaman	436882869	9780803253	09/16/13	\$130.00		
R0001107	Brito, Ariel	436882869	9780803255	09/16/13	\$130.00		
R0001027	McNamara, Phillip	436882869	9780803256	09/16/13	\$130.00		
R0001013	Coleman, Denise	436882869	9780803257	09/16/13	\$100.00		
R0000973	Samuel, Laverne	436882869	9780803259	09/16/13	\$100.00		
R0001063	Groves, Opal	436882869	9780803260	09/16/13	\$100.00		
R0000967	Palmer, Olivia	436882869	9780803261	09/16/13	\$100.00		
R0001054	Carter, Rohan	436882869	9780803262	09/16/13	\$100.00		
R0001048	Clunis-Cormack, Chadean	436882869	9780803264	09/16/13	\$100.00		
R0000970	Defreitas, Jamie	436882869	9780803265	09/16/13	\$100.00		
R0000984	Laiben, Martial	436882869	9780803267	09/16/13	\$100.00		
R0001087	Tolbert, James	436882869	9780803268	09/16/13	\$100.00		
R0001025	Coston, Ursula	436882869	9780803269	09/16/13	\$100.00		
R0001105	Cooley, Julie	436882869	9780803270	09/16/13	\$100.00		
R0001081	Williams, Marcine	436882869	9780803271	09/16/13	\$100.00		
R0001022	Williams, Evelyn	436882869	9780803272	09/16/13	\$100.00		
R0001066	Cook, Michelle	436882869	9780803273	09/16/13	\$100.00		
R0001029	Bagalue, Christopher	436882869	9780803211	09/19/13	\$150.00		
R0001168	Samuel, Allen	436882869	9780803258	09/16/13	\$100.00		
R0001141	Augustine, Jewlie	436882869	9780803266	09/16/13	\$100.00	\$6,860.00	\$100.00
Total					\$6,760.00	\$6,860.00	\$100.00

Exhibit II
Joan Flowers for the 27th District
Unreported In-Kind Contributions
(see Finding #6b)

Name	Statement/ Schedule/ Transaction ID	Account	Check No./ Transaction	Invoice Date	Paid Date	Amount	Notes
Content Critical, LLC	9/F/R0000390	7707	1004	05/30/13	05/30/13	\$408.28	(1)
Prestige Maintenance & Janitor	9/F/R0000373	7707	1023	06/18/13	06/18/13	\$175.00	(1)
Nationbuilder	12/F/R0000936	7707	1057	06/27/13	06/27/13	\$18.95	
Nationbuilder	12/F/R0000961	7707	1056	08/29/13	08/29/13	\$9.57	
Total						<u>\$611.80</u>	

Notes:

(1) This may also be a prohibited corporate contribution. *See* Finding #5.

Exhibit III
Joan Flowers for the 27th District
Contribution Documentation Request
(see Finding #7a)

Name	Statement/ Schedule/ Transaction ID	Transaction Type	Incurred/ Received/ Refunded Date	Amount	Notes
Flowers, Joan E	12/I/R0000637	Loans Received	05/31/13	\$60,000.00	(1)
Flowers, Joan E	12/I/R0000739	Loans Received	08/07/13	\$10,000.00	(1)
Flowers, Joan E	12/I/R0000740	Loans Received	08/20/13	\$10,000.00	(1)
Flowers, Joan E	12/I/R0000741	Loans Received	08/22/13	\$20,000.00	(1)
Flowers, Joan E	11/I/R0000568	Loans Received	08/25/13	\$25,000.00	(1)
Flowers, Joan E	12/I/R0000955	Loans Received	09/04/13	\$15,000.00	(1)
Flowers, Joan E	12/I/R0000956	Loans Received	09/13/13	\$13,000.00	(1)
Flowers, Joan E	16/I/R0000958	Loans Received	09/30/13	\$730.00	(1)

Notes:

- (1) The Campaign must submit documentation from the financial institution of origin for this loan, demonstrating the account holder.

Exhibit IV
Joan Flowers for the 27th District
Contribution Documentation Request
(see Finding #7b)

Name	Statement/ Schedule/ Transaction ID	Transaction Type	Incurred/ Received/ Refunded Date	Amount	Notes
Bank of America	16/E/R0001164	Other Receipts	09/03/13	\$18.00	(1)
DirecTV	16/E/R0001166	Other Receipts	09/16/13	\$67.36	(1)
Bank of America	16/E/R0001165	Other Receipts	09/17/13	\$35.00	(1)
Bank of America	15/E/R0001156	Other Receipts	10/22/13	\$35.00	(2)
Bank of America	15/E/R0001157	Other Receipts	10/22/13	\$18.00	(2)
Bank of America	15/E/R0001158	Other Receipts	11/18/13	\$35.00	(2)
Bank of America	15/E/R0001159	Other Receipts	11/18/13	\$18.00	(2)

Notes:

- (1) The Campaign must provide documentation for this transaction.
- (2) This transaction was not requested in the Campaign's Draft Audit Report dated September 30, 2014. This transaction was identified as a result of the Campaign's response to the Draft Audit Report. The Campaign must document its income from this entity.

Exhibit V
Joan Flowers for the 27th District
Unreported Political Committee Contributions
(see Finding #8)

Contributor	Payee	Source	Date	Amount
Joan Flowers	Democratic Organization Of Queens County	BOE	02/05/10	\$300.00
Joan Flowers	Democratic Organization Of Queens County	BOE	05/20/10	\$300.00
Joan Flowers	Democratic Organization Of Queens County	BOE	02/04/11	\$300.00
Joan Flowers	Democratic Organization Of Queens County	BOE	05/20/11	\$300.00
Joan Flowers	Democratic Organization Of Queens County	BOE	08/25/11	\$200.00
Total				<u>\$1,400.00</u>