



New York City Campaign Finance Board
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Via C-Access
September 28, 2016

Daniel M. Cohen
Landis for New York
1 Morningside Drive, #315
New York, NY 10025

Dear Daniel M. Cohen:

Please find attached the New York City Campaign Finance Board's ("CFB" or "Board") Final Audit Report for the 2013 campaign of Marc Landis (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 December 17, 2015 (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 \$1,101. The Campaign previously paid this amount.

The Campaign may challenge a public funds determination in a petition for Board reconsideration within thirty days of the date of the Final Audit Report as set forth in Board Rule 5-02(a). However, the Board will not consider the petition unless the Campaign submits new information and/or documentation and shows good cause for its previous failure to provide this information or documentation. To submit a petition, please call the Legal Unit at 212-409-1800.

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,

A black rectangular redaction box covering the signature of Suda S. Chapman.

Signature on Original

Suda S. Chapman
Director of Auditing and Accounting

c: Marc Landis

A black rectangular redaction box covering contact information for Marc Landis.

Landis for New York
1 Morningside Drive, #315
New York, NY 10025

Attachments



EC2013 Final Audit Report

Landis for New York

September 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 Marc Landis (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 file, by the due date, a financial disclosure statement required by the Board (see Finding #1).
- The Campaign did not file the required daily disclosure statements during the two weeks preceding the 2013 primary election (see Finding #2).
- The Campaign did not disclose payments made by its vendors to subcontractors (see Finding #3).

Contribution Findings

All campaigns are required to abide by contribution limits and adhere to the ban on contributions from prohibited sources. Further, campaigns are required to properly disclose and document all contributions. 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 aggregate contributions exceeding the \$2,750 contribution limit for the 2013 election cycle (see Finding #4).

Expenditure Findings

Campaigns participating in the Campaign Finance Program are required to comply with the spending limit. 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 #5).
- The Campaign exceeded the \$168,000 expenditure limit for the primary election (see Finding #6).

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: Marc Landis	Contribution Limit:
ID: ML	\$2,750
Office Sought: City Council	
District: 6	Expenditure Limit:
	2010–2012: \$45,000
Committee Name: Landis for New York	2013 Primary: \$168,000
Classification: Participant	2013 General: \$168,000
Certification Date: May 30, 2013	
	Public Funds:
Ballot Status: Primary, General	Received: \$92,400
Primary Election Date: September 10, 2013	Returned: \$11,297
General Election Date: November 5, 2013	
Party: Democratic, Working Families	Campaign Finance Summary:
	http://bit.ly/1yS2jpg

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.
4. Complied with expenditure limits.
5. Received the correct amount of public funds, or whether additional funds are due to the Campaign or must be returned.

Prior to the election, we performed preliminary reviews of the Campaign's compliance with the Act and Rules. We evaluated the eligibility of each contribution for which the Campaign claimed matching funds, based on the Campaign's reporting and supporting documentation. We also determined the Candidate's eligibility for public funds by ensuring the Candidate was on the ballot for an election, was opposed by another candidate on the ballot, and met the two-part threshold for receiving public funds. In January of 2013, we requested all bank statements to date from the Campaign and reconciled the activity on the statements provided to the Campaign's reporting. We then provided the results of this preliminary bank reconciliation to the Campaign on April 18, 2013. 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.

We requested records necessary to verify that the Campaign's disbursement of public funds was in accordance with the Act and Rules. Our review ensured that the Campaign maintained and submitted sufficiently detailed records for expenditures made in the election year that furthered the Candidate's nomination and election, or "qualified expenditures" for which public funds may be used. We specifically omitted expenditures made by the Campaign that are not qualified as defined by the Campaign Finance Act § 3-704.

We also reviewed the Campaign's activity to ensure that it complied with the applicable expenditure limits. We reviewed reporting and documentation to ensure that all expenditures—including those not reported, or misreported—were attributed to the period in which the good or service was received, used, or rendered. We also reviewed expenditures made after the election to determine if they were for routine activities involving nominal costs associated with winding up a campaign and responding to the post-election audit.

To ensure that the Campaign received the correct amount of public funds, and to determine if the Campaign must return public funds or was due additional public funds, we reviewed the Campaign's eligibility for public matching funds, and ensured that all contributions claimed for match by the Campaign were in compliance with the Act and Rules. We determined if the Campaign's activity subsequent to the pre-election reviews affected its eligibility for payment. We also compared the amount of valid matching claims to the amount of public funds paid pre-election and determined if the Campaign was overpaid, or if it had sufficient matching claims, qualified expenditures, and outstanding liabilities to receive a post-election payment. As part of this review, we identified any deductions from public funds required under Rule 5-01(n).

We determined if the Campaign met its mandatory training requirement based on records of training attendance kept throughout the 2013 election cycle. Finally, we determined if the Campaign submitted timely responses to post-election audit requests sent by the CFB.

Following an election, campaigns may only make limited winding up expenditures and 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 did not contest the CFB staff recommendations. The Board's determinations are summarized as a part of each Finding in the Audit Results section.

AUDIT RESULTS

Disclosure Findings

1. 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 statement by the due date:

STATEMENT #	DUE DATE	DATE FILED	# DAYS LATE
8	05/15/13	05/21/13	6

Previously Provided Recommendation

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

Campaign's Response

In response to the Draft Audit Report and Notice of Alleged Violations and Recommended Penalties, the Campaign admitted that it filed the disclosure statement late. It stated that its late filing of statement 8 was due to a change in treasurers.

Board Action

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

2. 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 disclosure to report the following transaction:

EXPENDITURE(S):

NAME	STATEMENT/ SCHEDULE/ TRANSACTION	DATE INCURRED	AMOUNT	NOTE
berlin rosen	12/F/R0001346	09/04/13	\$443.75	(1)

(1) The Campaign made \$32,853.81 in expenditures to Berlin Rosen on September 5, 2013.

Previously Provided Recommendation

If the Campaign believes it filed the required daily disclosure(s) 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 disclosure(s) 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 stated that the failure to file was the result of an error.

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.

3. 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 vendors listed below received large payments and may have subcontracted goods and services. However, the Campaign did not report subcontractors used by these vendors:

PAYEE	AMOUNT PAID
Berlin Rosen	\$134,340.69

Previously Provided Recommendation

The Campaign must contact the vendors, 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 submitted a completed Subcontractor Form from Berlin Rosen which stated that it did subcontract more than \$5,000 in goods or services and listed the names of its subcontractors. However, Berlin Rosen provided a letter stating that it was not willing to disclose the amounts paid to each of its subcontractors. For this reason, the Campaign was not able to amend its reporting.

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.

Contribution Findings

4. Prohibited Contributions – Contributions Over the Limit

Campaigns may not accept contributions, either directly or by transfer, from any single source in excess of the applicable contribution limit for the entire election cycle. A single source includes, but is not limited to, any person or entity who or which establishes, maintains, or controls another entity and every entity so established, maintained, or controlled. *See* Rule 1-04(h). Cumulative contributions from a single source may include monetary contributions, in-kind contributions, and outstanding loans or advances, etc.

Candidates participating in the Program may contribute up to three times the contribution limit to their own campaign. *See* Admin. Code § 3-703(1)(h). Non-participating candidates are not limited in the amount they can contribute to their own campaign from their own money. *See* Admin. Code § 3-719(2)(b).

Prior to the election, the Campaign accepted contributions in excess of the contribution limit in the following instance. After notification from the CFB, the Campaign refunded the amount in excess of the limit.

PREVIOUSLY REFUNDED CONTRIBUTIONS OVER THE LIMIT

NAME	STATEMENT/ SCHEDULE/ TRANSACTION	TRANSACTION TYPE	INCURRED/ RECEIVED/ REFUNDED DATE	AMOUNT	NOTE
Hodell, Raymond	5/ABC/R0000146	Monetary Contribution	02/20/12	\$200	(1)
Effective Leadership Committee	5/ABC/R0000412	Monetary Contribution	04/07/12	\$2,750	(1)
Hodell, Raymond	6/M/R0001030	Contribution Refund	01/11/13	(\$200)	(1)
				\$2,750	
Office Limit				(\$2,750)	
Amount Over-the-Limit				\$0	

(1) Raymond Hodell is the treasurer and chairperson of the Effective Leadership Committee.

Previously Provided Recommendation

The Campaign previously resolved this contribution limit finding by issuing and documenting refunds, and no further response is necessary at this time. However, the finding may still be subject to penalty. If the Campaign disagrees with this finding, it must provide an explanation and documentation to demonstrate that it did not accept contributions in excess of the limit.

Campaign's Response

In response to the Draft Audit Report and Notice of Alleged Violations and Recommended Penalties, the Campaign stated that it was unaware of the contribution over the limit because the contributions were made under two different names. It noted that it refunded the contributions immediately following notification from the CFB.

Board Action

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

Expenditure Findings

5. 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, and count toward the candidate's contribution limit.

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 I.

Previously Provided Recommendation

If the Campaign believes that it is not required to disclose the contributions listed on Exhibit I, 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 I in C-SMART as Candidate Personal Contributions and submit amendments to its disclosure statements to report the transactions.

Campaign's Response

In response to the Draft Audit Report, the Campaign attempted to report the contribution as a Candidate Personal Contribution. However, the Campaign erroneously reported the contribution as an intermediated contribution.

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.

6. Expenditures – Exceeding the Legal Limit

Campaign Finance Program participants must abide by strict limits on the amount of money their campaigns spend. An expenditure is considered made when the good and/or service is received, used or rendered regardless of when the payment is made. The following types of expenditures are exempt and do not count toward the expenditure limit:

- Challenging or defending the validity of petitions or canvassing and re-canvassing election results
- Preparing for an appearance before the Board
- Limited expenses to prepare for the post-election audit

See Admin. Code §§ 3-706, 3-703(1)(i), 3-711(2)(a); Rules 1-08(b), (d), and (l).

Based on its reporting and documentation, the Campaign exceeded the primary election expenditure limit. *See* the details of the expenditure limit calculation at Exhibit II. The following adjustments were made to the expenditure limit calculation:

Expenditures reported during the general election were attributed to the primary election, see Exhibit IIa.

Previously Provided Recommendation

If the Campaign disagrees with the expenditure limit calculation, it must address the specific line items of the calculation as described below:

If the Campaign disagrees with the attribution of expenditures in the exhibit, for each transaction it must provide a detailed explanation of when the good and/or service was received, used, or rendered and provide supporting documentation. The Campaign must address each line of the calculation in dispute.

Campaign's Response

In response to the Draft Audit Report and Notice of Alleged Violations and Recommended Penalties, the Campaign confirmed that the expenditures listed on Exhibit IIa were for the primary election and thus properly included in the expenditure limit calculation for the primary. As a result, the Campaign is over the primary election expenditure limit by \$1,101.08.

Board Action

The Board found the Campaign in violation and assessed \$1,101.08 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

Director of Auditing and Accounting

Date: September 28, 2016

Staff: Melody Lee

Joel Babb

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

Candidate: Landis, Marc A (ID:ML-P)**Office:** 5 (City Council)**Election:** 2013

1. Opening cash balance (All committees)		\$0.00
2. Total itemized monetary contributions (Sch ABC)		\$132,216.00
3. Total unitemized monetary contributions		\$0.00
4. Total in-kind contributions (Sch D)		\$2,168.18
5. Total unitemized in-kind contributions		\$0.00
6. Total other receipts (Sch E - excluding CFB payments)		\$0.00
7. Total unitemized other receipts		\$0.00
8. Total itemized expenditures (Sch F)		\$217,094.08
Expenditure payments	\$216,085.68	
Advance repayments	\$1,008.40	
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)		\$0.00
13. Total loan repayments (Sch J)		\$0.00
14. Total loans forgiven (Sch K)		\$0.00
15. Total liabilities forgiven (Sch K)		\$0.00
16. Total expenditures refunded (Sch L)		\$6,000.00
17. Total receipts adjustment (Sch M - excluding CFB repayments)		\$1,800.00
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		\$81,103.00
Total public funds payment	\$92,400.00	
Total public funds returned	(\$11,297.00)	
21. Total Valid Matchable Claims		\$33,755.00
22. Total Invalid Matchable Claims		\$2,645.00
23. Total Amount of Penalties Assessed		\$1,101.00
24. Total Amount of Penalty Payments		\$1,101.00
25. Total Amount of Penalties Withheld		\$0.00

Exhibit I
Landis for New York
Unreported Political Committee Contribution
(see Finding #5)

Name	Description	Invoice Date	Paid Date	Amount
Community Free Democrats	Unreported	N/A	04/28/13	\$250.00
Total				<u>\$250.00</u>

New York City Campaign Finance Board
 Campaign Finance Information System
 Exhibit II
 Landis for New York
 Primary Election Expenditure Limit Calculation
 (see Finding #6)

Election: 2013
Candidate: Landis, Marc A (ID:ML-P)
Office: 5 (City Council)

	<u>2010-2012</u>	<u>2013</u>
Total Reported Primary Expenditures:	\$38,629.28	\$166,247.77
Less Claimed Exempt Expenditures:	(\$0.00)	(\$0.00)
Audit Adjustments:		
Post Elect Expenditures Attributable to Primary Election (see Exhibit IIa)	\$0.00	\$2,853.31
Less Prior Year Expenditure Limits	(\$45,000.00)	
Prior Year Amounts Over the Limit	\$0.00	\$0.00
	Adjusted Expenditures	\$169,101.08
	Less Current Year Expenditure Limit	(\$168,000.00)
	Cumulative Amount Over the Limit	<u>\$1,101.08</u>

Exhibit IIa
Landis for New York
Post-Election Expenditures Attributable to the Primary
(see Finding #6)

Name	Statement/ Schedule/ Transaction ID	Purpose Code	Invoice Date	Paid Date	Amount
Landis, Marc	12/D/R0001301	OTHER	09/16/13		\$87.10
Overton, Erica	12/F/R0001303	WAGES	09/13/13	09/13/13	\$1,023.65
Videll, Alexandra	12/F/R0001305	WAGES	09/13/13	09/13/13	\$954.97
Taxes - City, State And Fed	12/F/R0001307	OTHER	09/13/13	09/13/13	\$675.62
Paychex Of New York Llc	12/F/R0001309	OTHER	09/13/13	09/13/13	\$111.97
Total					<u>\$2 853.31</u>