



New York City Campaign Finance Board
 100 Church Street, 12th Floor, New York, NY 10007
 212.409.1800 | www.nycffb.info

Rose Gill Hearn
 Chair

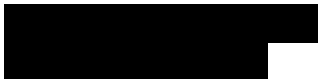
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Via C-Access
 February 25, 2016

William J. Harris
 Levin 2013



Dear William J. Harris:

Please find attached the New York City Campaign Finance Board’s (“CFB” or “Board”) Final Audit Report for the 2013 campaign of Stephen T. Levin (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 must repay the following:

CATEGORY	AMOUNT
Public Funds Repayment	\$772.26
Penalties Assessed	\$1,127.00
Total Owed	\$1,899.76

The full amount owed must be paid no later than **March 28, 2016**. Please send a check in the amount of \$1,899.76, 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 **March 28, 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

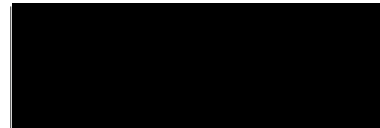
for any future election until the full amount is paid. Further information regarding liability for this debt can be found in the attached Final Board Determination.

The 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,



signature on
original

Jonnathon Kline, CFE
Director of Auditing and Accounting

c: Stephen T. Levin



Levin 2013



Attachments



EC2013 Final Audit Report

Levin 2013

February 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 Stephen T. Levin (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 disclose payments made by its vendors to subcontractors (see Finding #1).

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 a contribution from a prohibited source (see Finding #2).

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 #3).
- The Campaign made expenditures that were not in furtherance of the Campaign (see Finding #4).
- The Campaign made post-election expenditures that are not permissible (see Finding #5).

Public Matching Funds Findings

The CFB matches contributions from individual New York City residents at a \$6-to-\$1 rate, up to \$1,050 per contributor. The CFB performs reviews to ensure that the correct amount of public funds was received by the Campaign and that public funds were spent in accordance with the Act and Rules. Findings in this section relate to whether any additional public funds are due, or any return of public funds by the Campaign is necessary.

- The Campaign is required to return its final bank balance (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: Stephen T. Levin	Contribution Limit:
ID: 1204	\$2,750
Office Sought: City Council	
District: 33	Expenditure Limit:
	2010–2012: \$45,000
Committee Name: Levin 2013	2013 Primary: \$168,000
Classification: Participant	2013 General: \$168,000
Certification Date: June 6, 2013	
	Public Funds:
Ballot Status: Primary, General	Received: \$114,345
Primary Election Date: September 10, 2013	Returned: \$21,945
General Election Date: November 5, 2013	
Party: Democratic, Working Families	Campaign Finance Summary:
	http://bit.ly/1rkMViN

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 19, 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 was subsequently informed of its alleged violations and obligation to repay public funds, and was asked to respond. The Campaign responded and the CFB evaluated any additional information provided by the Campaign. CFB staff recommended that the Board find that the Campaign must repay public funds and 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. 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 these vendor:

PAYEE	AMOUNT PAID
Berlin Rosen	\$89,953.65

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 provided a completed Subcontractor form for Berlin Rosen, which indicates the vendor subcontracted more than \$5,000 worth of goods or services to Atlas Direct Mail and Westerleigh Concepts, but does not list the dollar amounts subcontracted. The Campaign also submitted a letter from the vendor stating that the amount paid to each subcontractor is confidential and proprietary information.

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

2. 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).

Prior to the election, the Campaign accepted a contribution from an entity listed on the New York State Department of State’s website as a corporation in the following instance. After notification from the CFB, the Campaign refunded the contribution.

PREVIOUSLY REFUNDED CONTRIBUTIONS FROM PROHIBITED SOURCES					
NAME	STATEMENT/ SCHEDULE/ TRANSACTION	REFUNDED DATE	AMOUNT	NOTE	
Maleady, James A	6/ABC/R0000848	03/04/13	\$150.00	(1)	

(1) Although the Campaign reported the contribution as shown, the documentation provided indicates that this contribution was from the Law Offices of James Maleady, P.C.

Previously Provided Recommendation

The Campaign previously refunded this prohibited contribution and no further response is necessary at this time. However, the Campaign may still be penalized for accepting this contribution. If the Campaign disagrees with this finding, it must provide an explanation and documentation to demonstrate that its acceptance of the contribution was not a violation.

Campaign’s Response

The Campaign promptly refunded the contribution after notification from the CFB. The Campaign did not dispute this finding in response to the Draft Audit Report or Notice of Alleged Violations and Recommended Penalties.

Board Action

The Board found the Campaign in violation and assessed \$125 in penalties.

Expenditure Findings

3. 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.
- 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

The Campaign responded to the Draft Audit Report and stated, "The Campaign does not believe that it needs to disclose these contributions because the candidate, Stephen Levin, has an ongoing, and had at the time, a personal relationship with the recipient political committees, which [is] demonstrated, in the case of Central Brooklyn Independent Democrats (CBID), by contributions made to this committee before and after the 2013 campaign cycle. The contributions in question were made for the recipient committees' annual dinner fundraisers." Although the Campaign did demonstrate that the Candidate contributed to this entity in the past, the Campaign did not provide documentation demonstrating a longstanding personal relationship with the CBID. The Campaign did not address the contribution to the Working Families Party, Inc.

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.

4. 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 on Exhibit II which—based on the reporting and/or documentation—are non-campaign related.

Previously Provided Recommendation

The Campaign must explain how each 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 the service was provided; and how the service was necessary. The Campaign must review the questioned transactions. Expenditures that are not in furtherance of the Campaign may increase the amount of public funds that must be repaid.

Campaign's Response

In response to the Draft Audit Report, the Campaign stated that it purchased a color television (see Transaction ID 4/F/R0000615) for a holiday raffle at the Park Slope Senior Center. However, the Campaign failed to provide documentation or evidence of the Park Slope Senior Center holiday raffle or the Campaign's role. In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign provided a notarized letter from the Candidate reiterating

that the Campaign purchased the television set for the Park Slope Senior Center holiday raffle. In addition, the Candidate stated that the Campaign provided a receipt and that it was “explicitly announced...that the raffle was sponsored by the campaign and in furtherance of the campaign.” The Campaign asserted that it attempted to obtain records from the Park Slope Senior Center, but since the issuance of the Draft Audit Report, the entity ceased to exist as a non-profit entity and was taken over by Heights Hill, a senior service provider. Without documentation or evidence of the Park Slope Senior Center holiday raffle, or the Campaign’s role, the Campaign failed to demonstrate that this expenditure was in furtherance of the Campaign.

In response to the Draft Audit Report, the Campaign stated that it chartered buses for senior citizens and residents to see an environmental film (see Transaction ID 6/F/R0000918); attend an all-day NYCHA sponsored event in Riverbank State Park (see Transaction ID 6/F/R0000921); and transport volunteers for Hurricane Sandy Recovery relief efforts at the Rockaways (see Transaction ID 6/F/R0000926). The Campaign asserted that for each event, all attendees were informed when entering the bus that the Campaign paid for the transportation costs and that the expense was in furtherance of the Campaign. However, the Campaign did not provide documentation or evidence for these charters, such as the number of participants or a description of how these events furthered the Candidate’s election.

In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign submitted invoices for the bus services to the Brooklyn Heights Movie Theater and Far Rockaway. The Campaign also submitted the screenshots advertising the events: (1) two online event invitations titled “Gasland Screening with Council Member Stephen Levin” and “Stephen Levin Hosts Free Screening of ‘Gasland’ Monday at BH Cinema (Exhibit IIa), (2) an online press release titled “NYCHAS’s 8th Annual Senior Benefit and Entitlement Fair (Exhibit IIb),” and (3) a Facebook post for the Far Rockaway trip titled “C[ouncil] M[ember] Stephen Levin’s Relief Team Greenpoint (Exhibit IIc).” However, the Facebook posts, online invitations and press release do not mention the Candidate’s election. In addition, the invoices include the Council Member’s chief of staff and the Council Member’s office phone number as the listed contact (Exhibit II d). Therefore, these expenditures did not differ from constituent services conducted by an elected official and are considered “non-campaign related travel” as defined in the Campaign Finance Act. *See* Admin. Code § 3-702(21)(a)(5), (b)(9).

In response to the Draft Audit Report, the Campaign stated that it purchased flowers for the wake of a constituent (6/F/R0000964). However, gifts over fifty dollars for the purpose of expressing gratitude, condolences or congratulations are not considered to be in furtherance of a campaign. The Campaign did not address this expenditure in its response to the Notice of Alleged Violations and Recommended Penalties.

Board Action

The Board found the Campaign in violation and assessed \$600 in penalties.

5. Expenditures – Improper Post-Election

After the election, campaigns may only make disbursements for the preceding election, or for limited, routine activities of nominal cost associated with winding up a campaign and responding to the post-election audit. Campaigns have the burden of demonstrating that post-election expenditures were for the preceding election or the limited and routine activities described in the law. *See* Admin. Code § 3-710(2)(c); Rule 5-03(e)(2).

Each expenditure listed on Exhibit III is an improper post-election expenditure due to the timing, amount and/or purpose reported by the Campaign or identified from a review of Campaign bank statements and/or documentation.

Previously Provided Recommendation

The Campaign must explain how each expenditure was for the preceding election, or was a routine and nominal expenditure associated with winding up the Campaign, and must provide supporting documentation. Expenditures that are not proper post-election expenditures may increase the amount of public funds that must be repaid.

Campaign's Response

In response to the Draft Audit Report, the Campaign stated that, "After the General election of 2013, the campaign was aware that it may need to raise funds sometime in the future, in accordance with CFB rules and requirements. The campaign therefore decided that it would need to leave the campaign website functional and the TD Bank merchant services account in place until such a time because it would have been impractical, if not impossible, to cancel the hosting for the website and the TD Bank merchant services account until such time in which the campaign needed to solicit contributions. Therefore, the campaign continued to pay for web hosting from J2 Global Inc. and Media Temple and merchant services from TD Bank." The Campaign's bank statements indicate that the Campaign paid for merchant and website hosting services for almost two years after the election. Yet the Campaign did not receive any contributions after the date of election per BOE disclosure reports. In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign reiterated its response regarding the reoccurring merchant and webhosting fees. Further, the Campaign stated that it contacted the CFB's Candidate Services Unit (CSU) seeking guidance on how to proceed. CFB records indicate that the Campaign contacted a CSU liaison on August 23, 2015 asking whether it could begin fundraising for potential penalties or public funds repayments. Because contributions raised prior to the Final Board Determinations are considered a part of the Campaign's final bank balance, the liaison advised the Campaign that it should not raise funds until the Final Board Determination was issued. Recurring fees for goods/services that are not associated with winding down the Campaign are considered improper post-election expenditures.

Board Action

The Board found the Campaign in violation and assessed \$402 in penalties.

Public Matching Funds Findings

6. Return of Final Bank Balance

Campaigns are required to return excess public funds after the election. *See* Admin. Code § 3-710(2)(c); Rule 5-03(e). Public funds are only intended to be used for campaign expenditures, and not every campaign will use all of the public funds it received. This may occur when additional contributions were received or a campaign spent less than anticipated. To ensure that excess public funds are not wasted, until excess public funds have been repaid the only disbursements allowed are those for the preceding election and routine post-election expenditures. Routine post-election expenditures are those involving nominal cost associated with winding up a campaign and responding to the post-election audit. *See* Rule 5-03(e)(2)(i), (ii).

The remaining balance in the Campaign's bank account was \$772.76, according to the Campaign's October 2015 bank statement. Based on the activity reported by the Campaign and additional information obtained and reviewed in the course of this audit, the Campaign must return \$772.76 to the Public Fund as its final bank balance.

Previously Provided Recommendation

The Campaign must respond to all findings in this Draft Audit Report, including providing additional bank statements if requested. The Campaign must repay the final bank balance above with a check payable to the "New York City Election Campaign Finance Fund." If the Campaign disagrees with the amount, it must provide documentation and explanation to show why the amount is not correct. The Campaign may reduce the amount it must return to the Public Fund by proving that outstanding loans or outstanding liabilities timely reported on Statement 16 and not previously documented are still outstanding.

Campaign's Response

The Campaign's final bank balance was \$772.76 as of October 2015. In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign indicated that it contested the repayment of Public funds; however, the Campaign did not provide a narrative and/or reason for why it contested the repayment obligation.

Board Action

The Board determined that the Campaign must repay \$772.76 to the Public Fund.

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,

A large black rectangular redaction box covering the signature area.

signature on original
Jonnathon Kline, CFE

Director of Auditing and Accounting

Date: February 25, 2016

Staff: Selene Muñoz

Hormis Thaliath

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

Candidate: Levin, Stephen T (ID:1204-P)**Office:** 5 (City Council)**Election:** 2013

1. Opening cash balance (All committees)		\$0.00
2. Total itemized monetary contributions (Sch ABC)		\$126,305.00
3. Total unitemized monetary contributions		\$0.00
4. Total in-kind contributions (Sch D)		\$174.00
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)		\$218,983.75
Expenditure payments	\$215,646.82	
Advance repayments	\$3,336.93	
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)		\$6,801.71
17. Total receipts adjustment (Sch M - excluding CFB repayments)		\$5,525.00
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		\$92,400.00
Total public funds payment	\$114,345.00	
Total public funds returned	(\$21,945.00)	
21. Total Valid Matchable Claims		\$22,165.00
22. Total Invalid Matchable Claims		N/A
23. Total Amount of Penalties Assessed		\$1,127.00
24. Total Amount of Penalty Payments		\$0.00
25. Total Amount of Penalties Withheld		\$0.00

Exhibit I
Levin 2013
Unreported Candidate Personal Political Committee Contributions
(see Finding #3)

Contributor	Payee	Source	Date	Amount
Stephen T Levin	Central Brooklyn Independent Democrats	BOE	04/11/11	\$118.00
Stephen T Levin	Working Families Party, Inc.	BOE	07/22/11	\$750.00
Stephen T Levin	Central Brooklyn Independent Democrats	BOE	03/12/13	\$100.00
Total				<u>\$968.00</u>

Exhibit II
Levin 2013
Non-Campaign Related Expenditures
(see Finding #4)

Name	Statement/ Schedule/ Transaction ID	Purpose Code	Invoice Date	Paid Date	Amount	Notes
Wizard Electroland	4/F/R0000615	OTHER	12/03/11	12/03/11	\$293.95	(1)
GO Buses	6/F/R0000918	OTHER	10/01/12	10/01/12	\$600.00	(1)
GO Buses	6/F/R0000921	OTHER	10/01/12	10/01/12	\$650.00	(1)
GO Buses	6/F/R0000926	OTHER	11/13/12	11/13/12	\$800.00	(1)
1-800 Flowers	6/F/R0000964	OTHER	12/20/12	12/20/12	\$59.86	(1)
Total					<u>\$2,403.81</u>	

Notes:

(1) The Campaign must explain how this expenditure was campaign-related and provide supporting documentation.

Exhibit IIa

Levin 2013

Expenditures Not in Furtherance of the Campaign – “Gasland” Screening Invitations

(see Finding #4)

DONATE

TAKE ACTION

- ▶ Become a Member
- ▶ Volunteer
- ▶ Spread the Word

PAST EVENT

Gasland Screening with Council Member Stephen Levin

UPCOMING EVENT

GREY TO GREEN FREE WORKSHOP: RAINFALL AND COMBINED SEWER OVERFLOWS

SEPTEMBER 1, 2015

[Learn More](#)

[View more images on our Flickr site](#)

WHEN: **October 1, 2012**: 6:45PM to 9:00PM

WHERE: Brooklyn Heights Cinema, 60 Henry Street, Brooklyn [map](#)

Part 1 of New York City Council Member Stephen Levin's environmental film screenings will take place on Monday, October 1 at the Brooklyn Heights Cinema with a screening of *Gasland*, the award-winning film by Josh Fox about the controversial gas drilling technique known as "fracking." After the film, join Riverkeeper Staff Attorney Mike Dulong and other panelists for a discussion at Bevacco, located at 60 Henry Street, just up the block from the theater.

[Gasland Poster Download](#)



BROOKLYN HEIGHTS BLOG

Dispatches from America's first suburb

Home News Brooklyn Bridge Park Real Estate Parents Walking Tours Advertise Store Weather

Support BHB

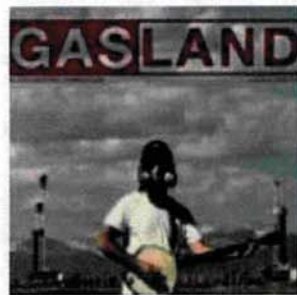
Buy essential books about Brooklyn Heights here. Buy all your favorite AMAZON products via the BHB Store. Click here to get started.

POPULAR LATEST

Summer Has Come And Gone: Hotel Bossert Yet to Re-Open
AUGUST 29, 2015

CEC13 Working Session Tues, Sept 1st: School Re-Zoning On the Agenda
AUGUST 30, 2015

Tag Archives | gasland



Reminder: Stephen Levin Hosts Free Screening Of 'Gasland' Monday At BH Cinema

by Chuck Taylor on October 1, 2012
10:57 am in movies

Reminder: Tonight, Monday, October 1, at 6:45, Council

Member Stephen Levin hosts a free screening of "Gasland"—Josh Fox's documentary about the Halliburton-developed drilling technology known as "fracking," or hydraulic fracturing—at the Brooklyn Heights Cinema, 70 Henry Street. The movie is also airing on HBO throughout 2012. More info: "When filmmaker Josh Fox is asked to [...]"

[Read full story · 10 Comments](#)

Last Minute

Dedicated tutor as featured in **The New York Times**
World-class curriculum
Convenient & affordable

1 Week FREE Trial

tabor math
Where tablet meets tutor

CLIVE OWEN EVE BEST KELLY REILLY

OLD TIMES

BY HAROLD PINTER
DIRECTED BY DOUGLAS HODGE

PREVIEWS BEGIN SEPTEMBER 17

ROUNDOABOUT THEATRE COMPANY 50 YRS BUY TICKETS >



Exhibit IIb

Levin 2013

Expenditures Not in Furtherance of the Campaign – NYCHAS Senior Benefit Press Release

(see Finding #4)

NYCHA'S 8TH ANNUAL SENIOR BENEFIT AND ENTITLEMENT FAIR

Date: 2012-09-20

You are viewing a printer friendly version. If you want to view the original release please click the link below:

Original Article: http://media-newswire.com/release_1179458.html

Distributed by: Media-Newswire.com

Published by: NYCHA

The New York City Housing Authority (NYCHA) today held its 8th Annual Senior Benefit and Entitlement Fair at Riverbank State Park in Harlem. The Fair features free wellness information, health screenings and the opportunity to enroll in various service and entitlement programs to NYCHA's senior residents. Co-sponsors with the Authority include the North River Community Environmental Review Board, Inc. and Riverbank State Park, who brought together more than 1,800 senior residents from all five boroughs to educate and empower them to make informed choices that may improve their quality of life.

(Media-Newswire.com) -

September 20, 2012 - The New York City Housing Authority (NYCHA) today held its 8th Annual Senior Benefit and Entitlement Fair at Riverbank State Park in Harlem. The Fair features free wellness information, health screenings and the opportunity to enroll in various service and entitlement programs to NYCHA's senior residents. Co-sponsors with the Authority include the North River Community Environmental Review Board, Inc. and Riverbank State Park, who brought together more than 1,800 senior residents from all five boroughs to educate and empower them to make informed choices that may improve their quality of life.

"Seniors comprise one-third of the heads of household at NYCHA, and they are the fastest growing demographic in public housing," said NYCHA Chairman John Rhea. This Fair presents an opportunity for us, along with our partners, to provide senior residents with information, provide access to resources and services, and assist them in their efforts to continue to live healthy and independent lives."

This year's fair, in addition to its traditional focus on health will place special emphasis on getting your financial house in order, including preparing for the upcoming elimination of the paper check option for the delivery of Federal benefits such as Social Security. As part of the theme "Money Matters," seniors will benefit from financial literacy workshops that will provide information on managing bank accounts and using direct deposit and debit cards, the two electronic benefit payment options available to them once paper checks are eliminated. A full transition to paperless delivery of Federal benefits is expected by March 2013.

The workshops also provided helpful information to participants on protecting themselves from identity theft. The all-day events include hands-on technology demonstrations of computers and iPads, help with Medicare savings plans, and information on food and nutrition.

Additional partners include the New York City Department for the Aging, Affinity Health Plan, Capital One Bank, St. Luke's Roosevelt Hospital and The Coalition for Debtor Education, among others. In addition, the Senior Benefit and Entitlement Fair will feature shuttle service for seniors, free lunch, and giveaways donated by participating organizations.

About the New York City Housing Authority (NYCHA):

NYCHA provides decent and affordable housing in a safe and secure living environment for low and moderate-income residents in New York City. NYCHA serves approximately 420,000 public housing residents across 334 developments in all 5 boroughs. To fulfill this mission, NYCHA must preserve its aging housing stock through timely maintenance and modernization of its developments. NYCHA also administers a citywide Section 8 Leased Housing Program in rental apartments. Simultaneously, we work to enhance the quality of life at NYCHA by offering our residents opportunities to participate in a multitude of community, educational and recreational programs, as well as job readiness and training initiatives.

Contact: media@nycha.nyc.gov

NYCHA'S 8TH ANNUAL SENIOR BENEFIT AND ENTITLEMENT FAIR

Health and Must-Know Money Matters for Public Housing Seniors



Exhibit IIc

Levin 2013

Expenditures Not in Furtherance of the Campaign – “Council Member Stephen Levin’s Relief

Team Greenpoint” Facebook Post

(see Finding #4)

Bella Py
November 8, 2012 at 10:38pm

Rami, do you think you can help, I'm re-posting Giving Back to those... See More

Like · Comment 1 1

LIKED BY THIS PAGE

- Greenpoint Shul - Congrega...** Like
- Occupy Sandy** Like
- Greenpointers** Like

CM Stephen Levin's Relief Team Greenpoint
November 10, 2012

From Council Member Stephen Levin:
On the Road to Recovery: Assist with Sandy Relief Efforts

Hurricane Sandy brought devastation to so many of New York City's coastal areas. As many neighborhoods go back to work, the hardest hit communities are just beginning their clean up efforts. For many neighborhoods, the road to recovery will last months, if not years. You've already been incredibly generous— you've donated food, water and other supplies, you've volunteered at our local shelters (often on the long, overnight shifts), you've cooked hot meals, and you've used what precious gas you had left to shuttle supplies to the Rockaways, Coney Island, Gerritsen Beach, and Staten Island. Our work continues, though.

Join me this Sunday, November 11th to help with clean-up efforts in Far Rockaway. A bus will pick up volunteers at two locations:

- Church of the Ascension- 122 Java Street (between Manhattan and Franklin) in Greenpoint
- District Office- 410 Atlantic Avenue (between Bond and Nevins) in Boerum Hill

Please arrive by 9:00am to board the bus in Greenpoint. If you would like to board the bus at 410 Atlantic Avenue, please arrive by 9:30am. **SPACE IS LIMITED- RSVP IS REQUIRED.** Email athompson@council.nyc.gov to reserve your spot. The bus will return at 4:00pm. Please dress for the weather in clothing that you don't mind getting dirty. If you have cleaning supplies to donate (masks, garbage bags, brooms, etc), please bring those along. Bring your own water and snacks.

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- 2011

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tuxedo.menswearhouse.com
Modern, Classic and Expressive Styles from Today's Top Designers.

Elizabeth Eisenstadt Evans shared a link.

Herbert Weinkauff likes Ashley Harrell's post in Love and Respect for Ms. Patti LaBelle.

- Ben Abelman
- Jenny Levin
- Sukhjinder Singh
- Ann Carroll
- William Hansen
- Ryan Merola
- Ceneida Lopez
- Christopher Becerra
- Claire Silberman
- Kenny Paneto
- Elizabeth Eisenstadt ...

Turn on chat to see who's available.

Search

Exhibit II

Levin 2013

Expenditures Not in Furtherance of the Campaign – GO Buses Invoices

(see Finding #4)

NYC
BUS
09/02/2015

GO Buses

1430 Broadway, Suite 507, New York, NY 10018
Phone: 212.445.7590 Fax: 646.366.8202
24-Hour Dispatch: 718.560.3941
Email:

Invoice

Councilman Stephen Levin

Charter No. 4045828
Customer ID 10323
Contact:
Email:
Phone:

Email: [REDACTED]
Tel: [REDACTED]
Fax:

Sales Rep: Sharon
Equipment: 56 PAX - LAV
No. of Coaches: 1

Thank you for selecting GO Buses for your transportation needs. We are committed to providing you with the best service possible with our quality equipment and courteous drivers. This letter serves as your contract for transportation booked below. To secure your bus travel, a 30 percent deposit of the total charge must be received within 7 days. Complete balance is due two weeks prior to reservation date. Cancellations: 2 weeks prior to departure date for full deposit refund. In accordance with federal DOT regulations, CDL drivers are permitted to drive 10 hours in a 15-hour workday. Bus jobs which exceed 10 and 15-hr work rules may involve extra hotel expenses, and/or relief drivers. Driver's gratuity is not included in coach price. Municipality permits and parking fees are not included. We reserve the right to subcontract services or equipment if necessary.

Group Name: Councilman Levin - Ashley Thompson
Origin: *Brooklyn*
Destination: *Far Rockaway*

Departure Information

Pickup: **Brooklyn**
1st Stop-122 Java St
(Manhattan & Franklin Ave)
2nd Stop - 410 Atlantic Ave
(Bond & Nevins St)
Brooklyn, NY

Return Information

Destination: **Far Rockaway**
TBD
Far Rockaway, NY 11691

Pick Up Date: 11/11/12 09:30 AM

Arrive Date: 11/11/12 04:00 PM

Transportation Charges: \$ 800.00
Less Deposits: \$ 800.00
Balance: **\$ 0.00**

"A 30 PERCENT DEPOSIT (\$250 MINIMUM) IS REQUIRED TO SECURE YOUR RESERVATION"

Please make checks payable to "GO Buses"

Please send us a complete itinerary with addresses to insure the success of your trip.
If you have any questions please call us at 212.445.7590

Exhibit III
Levin 2013
Improper Post-Election Expenditures
(see Finding #5)

Name	Statement/ Schedule/ Transaction ID	Purpose Code	Invoice Date	Paid Date	Amount	Notes
TD Bank	16/F/R0002083	FUNDR	01/02/14	01/02/14	\$46.45	
J2 Global Inc.	16/F/R0002074	OFFCE	01/08/14	01/08/14	\$16.95	
MEDIA TEMPLE	2014 July Disclosure Report	OTHER	01/13/14	01/13/14	\$20.00	(1)
TD BANK	2014 July Disclosure Report	FUNDR	02/05/14	02/05/14	\$46.45	(1)
MEDIA TEMPLE	2014 July Disclosure Report	OTHER	02/13/14	02/13/14	\$20.00	(1)
TD BANK	2014 July Disclosure Report	FUNDR	03/03/14	03/03/14	\$46.45	(1)
MEDIA TEMPLE	2014 July Disclosure Report	OTHER	03/10/14	03/10/14	\$75.00	(1)
MEDIA TEMPLE	2014 July Disclosure Report	OTHER	03/13/14	03/13/14	\$20.00	(1)
TD BANK	2014 July Disclosure Report	FUNDR	04/02/14	04/02/14	\$46.45	(1)
MEDIA TEMPLE	2014 July Disclosure Report	OTHER	04/14/14	04/14/14	\$20.00	(1)
TD BANK	2014 July Disclosure Report	FUNDR	05/02/14	05/02/14	\$46.45	(1)
MEDIA TEMPLE	2014 July Disclosure Report	OTHER	05/13/14	05/13/14	\$20.00	(1)
TD BANK	2014 July Disclosure Report	FUNDR	06/02/14	06/02/14	\$46.45	(1)
MEDIA TEMPLE	2014 July Disclosure Report	OTHER	06/13/14	06/13/14	\$20.00	(1)
TD BANK	2014 July Disclosure Report	FUNDR	07/03/14	07/03/14	\$46.45	(1)
MEDIA TEMPLE	2015 January Disclosure Report	OTHER	07/14/14	07/14/14	\$20.00	(1)
TD BANK	2015 January Disclosure Report	FUNDR	08/04/14	08/04/14	\$46.45	(1)
MEDIA TEMPLE	2015 January Disclosure Report	OTHER	08/13/14	08/13/14	\$20.00	(1)
TD BANK	2015 January Disclosure Report	FUNDR	09/02/14	09/02/14	\$46.45	(1)
MEDIA TEMPLE	2015 January Disclosure Report	OTHER	09/15/14	09/15/14	\$20.00	(1)
TD BANK	2015 January Disclosure Report	FUNDR	10/03/14	10/03/14	\$46.45	(1)
MEDIA TEMPLE	2015 January Disclosure Report	OTHER	10/14/14	10/14/14	\$20.00	(1)
TD BANK	2015 January Disclosure Report	FUNDR	11/03/14	11/03/14	\$46.45	(1)
TD BANK	2015 January Disclosure Report	FUNDR	12/02/14	12/02/14	\$46.45	(1)
MEDIA TEMPLE	2015 January Disclosure Report	OTHER	12/15/14	12/15/14	\$20.00	(1)
TD BANK	2015 January Disclosure Report	FUNDR	01/02/15	01/02/15	\$46.45	(1)

Exhibit III
Levin 2013
Improper Post-Election Expenditures
(see Finding #5)

Name	Statement/ Schedule/ Transaction ID	Purpose Code	Invoice Date	Paid Date	Amount	Notes
MEDIA TEMPLE	Jan 2015 Bank Statement	OTHER	01/13/15	01/13/15	\$20.00	
TD BANK	Feb 2015 Bank Statement	FUNDR	02/02/15	02/02/15	\$46.45	
MEDIA TEMPLE	Feb 2015 Bank Statement	OTHER	02/13/15	02/13/15	\$20.00	
TD BANK	Mar 2015 Bank Statement	FUNDR	03/02/15	03/02/15	\$46.45	
MEDIA TEMPLE	Mar 2015 Bank Statement	OTHER	03/09/15	03/09/15	\$75.00	
MEDIA TEMPLE	Mar 2015 Bank Statement	OTHER	03/13/15	03/13/15	\$20.00	
TD BANK	Apr 2015 Bank Statement	FUNDR	04/02/15	04/02/15	\$46.45	
MEDIA TEMPLE	Apr 2015 Bank Statement	OTHER	04/13/15	04/13/15	\$20.00	
TD BANK	May 2015 Bank Statement	FUNDR	05/04/15	05/04/15	\$46.45	
MEDIA TEMPLE	May 2015 Bank Statement	OTHER	05/13/15	05/13/15	\$20.00	
TD BANK	Jun 2015 Bank Statement	FUNDR	06/03/15	06/03/15	\$46.45	
MEDIA TEMPLE	Jun 2015 Bank Statement	OTHER	06/15/15	06/15/15	\$20.00	
TD BANK	Jul 2015 Bank Statement	FUNDR	07/03/15	07/03/15	\$46.45	
MEDIA TEMPLE	Jul 2015 Bank Statement	OTHER	07/13/15	07/13/15	\$20.00	
TD BANK	Aug 2015 Bank Statement	FUNDR	08/03/15	08/03/15	\$46.45	
MEDIA TEMPLE	Aug 2015 Bank Statement	OTHER	08/13/15	08/13/15	\$20.00	
TD BANK	Sep 2015 Bank Statement	FUNDR	09/02/15	09/02/15	\$46.45	
MEDIA TEMPLE	Sep 2015 Bank Statement	OTHER	09/14/15	09/14/15	\$20.00	
TD BANK	Oct 2015 Bank Statement	FUNDR	10/02/15	10/02/15	\$46.45	
MEDIA TEMPLE	Oct 2015 Bank Statement	OTHER	10/13/15	10/13/15	\$20.00	
Total					<u>\$1,608.85</u>	

Notes:

(1) This transaction was reported on New York State Board of Elections disclosure reports.