



New York City Campaign Finance Board

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Via C-Access
January 7, 2016

Anthony Scavo
Friends of Theresa Scavo



Dear Anthony Scavo:

Please find attached the New York City Campaign Finance Board's ("CFB" or "Board") Final Audit Report for the 2013 campaign of Theresa Scavo (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 June 24, 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 \$900. The Campaign previously paid this amount.

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,



Jonnathon Kline, CFE
Director of Auditing and Accounting

c: Theresa Scavo



Friends of Theresa Scavo



Attachments



EC2013 Final Audit Report

Friends of Theresa Scavo

January 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 Theresa Scavo (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 the required daily disclosure statements during the two weeks preceding the 2013 primary election (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 aggregate contributions exceeding the \$2,750 contribution limit for the 2013 election cycle (see Finding #2).
- The Campaign accepted a contribution from a prohibited source (see Finding #3).
- The Campaign did not disclose in-kind contributions received (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).

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: Theresa Scavo	Contribution Limit:
ID: 1307	\$2,750
Office Sought: City Council	
District: 48	Expenditure Limit:
	2010–2012: N/A
Committee Name: Friends of Theresa Scavo	2013 Primary: \$168,000
Classification: Participant	2013 General: N/A
Certification Date: May 31, 2013	
	Public Funds:
Ballot Status: Primary	Received: \$91,650
Primary Election Date: September 10, 2013	Returned: \$91,650
Party: Democratic	
	Campaign Finance Summary:
	http://bit.ly/1yS65io

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. 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 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 amendments to reporting made by the Campaign in response. The Campaign was subsequently informed of its alleged violations, 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 committed violations subject to penalty. The Campaign chose not 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.

COMPLAINTS

On May 28, 2013, Dan Levitt¹ filed a complaint alleging that the Campaign failed to report expenditures for the following items resulting in unreported in-kind contributions from prohibited sources:

Posters

The Campaign stated that its posters, which did not include a printed date, were purchased by the Candidate's 2009 committee in March 2009 for \$162.56 and were re-used by the Campaign. In notifying the Campaign about the complaint, the CFB stated that such activity constituted an in-kind contribution. The Campaign subsequently reported an \$81 in-kind contribution from the Candidate's 2009 committee, representing half of the posters' value.

Banner, Palmcards, Website

For each of these items, the Campaign identified corresponding transactions that it had reported or entered into C-SMART to be reported in the next disclosure statement. The CFB's examination of the transactions determined that the Campaign properly accounted for the goods and services.

Space and Sound Equipment Rental for March 21, 2013 Event

The Campaign stated that the event was a regular meeting of a local political club, of which the Candidate was a member, at which the Candidate announced her candidacy. These facts were corroborated by a signed letter from the club's president.

Campaign Office

The Campaign stated that it did not have an office apart from the Candidate's home. In response to an additional inquiry by the CFB regarding an online video that identified a local political club's office as the Campaign's headquarters, the Campaign reiterated that it did not have an office in that space. The CFB found no evidence to substantiate the complainant's allegation.

On August 5, 2013, the Board dismissed the complaint.

¹ The complainant was the treasurer of the campaign of Igor Oberman, who opposed Theresa Scavo in the 2013 Democratic primary.

AUDIT RESULTS

Disclosure Findings

1. 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 course of the election cycle. 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:

CONTRIBUTION(S)/LOAN(S):			
NAME	STATEMENT/ SCHEDULE/ TRANSACTION	RECEIVED DATE	AMOUNT
Impeciati, Frank	12/ABC/R0000768	09/06/13	\$2,750.00

Previously Provided Recommendation

If the Campaign believes it filed the required daily disclosure 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 is not a violation, but it cannot file daily pre-election disclosures now.

Campaign’s Response

The Campaign stated that its consultant did not inform the Campaign of any additional filing requirements.

Board Action

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

Contribution Findings

2. 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).

- a) Prior to the election, the Campaign accepted contributions in excess of the contribution limit in the instances detailed in Exhibit I. After notification from the CFB, the Campaign refunded the amount in excess of the limit.
- b) The Campaign accepted contributions in excess of the contribution limit in the instances detailed in Exhibit II.

Previously Provided Recommendation

- a) 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.
- b) The Campaign must address each outstanding contribution limit violation:
 - The Campaign must refund the over-the-limit portion of each contribution by bank or certified check and provide the CFB with copies of the refund check or pay the New York City Election Campaign Fund (the “Public Fund”) an amount equal to the amount of the overage.
 - If a receipt adjustment was already issued and reported, the Campaign must submit documentation to verify the transaction. For contribution refunds, the Campaign must submit copies of the bank or certified check used to issue the refund. For bounced contribution checks, the Campaign must submit copies of the front and back of the contributor’s bounced check.
 - 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.

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

Campaign's Response

- a) The Campaign did not respond to this finding.
- b) In response to the Draft Audit Report, the Campaign provided documentation for the \$81.00 refund to Theresa Scavo made on January 8, 2014; which reduced the net contribution from Ms. Scavo, but failed to adequately address the unreported Candidate Personal Contribution (see also Finding #5). Theresa Scavo remains \$100.00 over the contribution limit.

Board Action

- a) The Board found the Campaign in violation and assessed \$125 in penalties.
- b) The Board found the Campaign in violation and assessed \$450 in penalties.

3. 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 contributions from entities listed on the New York State Department of State's website as corporations, partnerships, and/or LLCs in the instance detailed in Exhibit III. Upon notification from the CFB, the Campaign refunded the contribution.

Previously Provided Recommendation

The Campaign previously refunded this prohibited contributions and no further response is necessary at this time. However, the Campaign may still be penalized for accepting these contributions. 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 stated that the check was sent directly to its consultant, who accepted the contribution. The Campaign stated that it immediately issued a refund once it was aware that the contribution was prohibited.

Board Action

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

4. 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) Documentation obtained by the CFB indicates that one or more expenditures were made to advance the election of the Candidate. However, the Campaign did not report the expenditure.

DESCRIPTION OF ITEM	EXHIBIT #
Palm card with Chinese translation	IV

b) On the day of the primary election, CFB observers interviewed individuals engaged in campaign-related activity. During the course of this process, the observers learned the following:

Several workers engaged in primary day activity stated that their names were Fantasia King, Moryda Gbane and Emily Roopchan. They all stated that they were assigned a certain shift for the day and would be paid \$10 to \$11 per hour. They stated that their supervisor’s names were: Miss Janice, Jeffery, and Dave. In addition, they all stated that transportation and meals were to be provided by the campaign.

Although the individuals were engaged in activity to advance the election of the Candidate and stated the Campaign was involved in directing or facilitating the activity they were performing,

the Campaign's disclosure does not include any reported payment to individuals of the names given to the observers. The activity observed and the lack of reported expenditures indicate that a third party paid for these services.

Previously Provided Recommendation

a) The Campaign must provide a written explanation describing how the good or service was purchased or provided. If the purchase was previously reported, the Campaign must identify the relevant Transaction ID of the purchase. If the Campaign purchased the goods or services listed, it must provide invoices, contracts, and any other documentation related to the purchase. If a third party purchased or donated the good or service, the Campaign must submit an in-kind contribution form completed by the contributor. If not previously reported, the Campaign must enter the bill and bill payment or in-kind contribution in C-SMART and submit an amendment to Statement 16.

b) The Campaign must provide contemporaneous sign-in sheets for all workers paid by the Campaign—or any other party—for services provided on the date of the primary election. The Campaign must address how the individuals above were associated with the Campaign. If the individuals were paid, the Campaign must provide information about the source and amounts of all payments to workers on those dates. Specifically, the Campaign must explain who paid the individuals, how much they were paid, and if any other individuals were compensated in the same manner.

- If the Campaign reported the cost as part of another expenditure, the Campaign must describe the relevant transaction(s)—including the transaction ID(s) of the payment(s)—and provide supporting documentation, including the timesheets for each worker.
- If a third party was compensated by the Campaign to pay for these services, the Campaign must identify the payment to the third party by transaction ID(s) and provide a list of all individuals who were paid by the third party. The Campaign must also provide timesheets for each worker.
- If workers were paid by a third party that was not compensated by the Campaign, the Campaign must provide evidence of the source of the in-kind contribution, e.g., a copy of the cancelled check paying the worker, or a signed statement from the in-kind contributor verifying that it paid for the in-kind contribution. If the Campaign did not report an in-kind contribution, it must explain its failure to do so and amend its disclosure statements to report it.
- If the workers were not paid by the Campaign or a third party, the Campaign must explain why the workers stated that they expected to be paid for their work on behalf of the Campaign.

The Campaign must also explain the lack of transportation and meal expenditures on the date of the primary election.

- If transportation and meal costs were paid by a third party and were not compensated by the Campaign, the Campaign must provide evidence of the source of the in-kind contribution, e.g., a copy of the cancelled check paying the expenditure, or a signed statement from the in-kind contributor verifying that it paid for the in-kind contribution. If the Campaign did not report an in-kind contribution, it must explain its failure to do so and amend its disclosure statements to report it.
- If the transportation and meal costs were not paid by the Campaign or a third party, the Campaign must explain why the workers stated that they expected to be provided with meals and transportation.

Campaign's Response

a) The Campaign stated that a friend translated the palm card to Chinese and the Candidate printed them out on her home computer. The Campaign failed to provide evidence that the original palm card was altered at home. In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign stated that it has no physical documentation but that it used CAD software to alter the document. Without documentation or an affirmation from the volunteer, the Campaign's statement could not be verified.

b) The Campaign stated that poll workers were supplied by the vendor GOTV (Get Out The Vote) and paid a total of \$9,900.00 via Transaction ID 12/F/R0000774. The Campaign provided daily wage records for twenty-five individuals. Wage records were not included for Fantasia King, Moryda Gbane or Emily Roopchan. Therefore, it is unclear whether these individuals were paid by the Campaign, its vendor, or a third party.

Board Action

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

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.

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

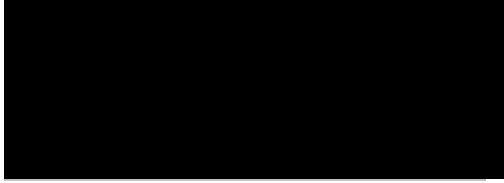
The Campaign stated that the expenditure was not a political contribution but a purchase for a ticket to Shorefront's annual dinner-dance. However, the Campaign failed to provide any documentation to support this statement or to demonstrate that the contribution applied to any of the scenarios listed above. In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign stated that the check was given to the Shorefront Democratic Club prior to the Campaign's registration with the CFB in March 2013, and no contributions were received within that time period. The Campaign also stated, "...the Shorefront Democratic Club and its members are in the 47th election council district and can only vote in that district. Theresa ran in the 48th election council district..." However, this explanation does not refute the presumption that political contributions are in furtherance of the Candidate's next campaign.

Board Action

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

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,



Jonnathon Kline, CFE

Director of Auditing and Accounting

Date: January 7, 2016

Staff: Danielle Willemin

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

Candidate: Scavo, Theresa R (ID:1307-P)**Office:** 5 (City Council)**Election:** 2013

1. Opening cash balance (All committees)		\$0.00
2. Total itemized monetary contributions (Sch ABC)		\$74,922.00
3. Total unitemized monetary contributions		\$0.00
4. Total in-kind contributions (Sch D)		\$194.42
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)		\$70,301.66
Expenditure payments	\$70,013.17	
Advance repayments	\$288.49	
9. Total unitemized expenditures		\$0.00
10. Total transfers-In (Sch G)		\$29,767.44
Type 1	\$0.00	
Type 2a	\$0.00	
Type 2b	\$29,767.44	
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)		\$13.69
17. Total receipts adjustment (Sch M - excluding CFB repayments)		\$6,581.00
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	\$91,650.00	
Total public funds returned	(\$91,650.00)	
21. Total Valid Matchable Claims		\$16,651.00
22. Total Invalid Matchable Claims		\$2,090.00
23. Total Amount of Penalties Assessed		\$900.00
24. Total Amount of Penalty Payments		\$900.00
25. Total Amount of Penalties Withheld		\$0.00

Exhibit I
Friends of Theresa Scavo
Refunded Contributions Over the Limit
(see Finding #2a)

Name	Statement/ Schedule/ Transaction ID	Transaction Type	Incurred/ Received/ Refunded Date	Amount
Scavo, Anthony	8/G1/R0000344	Transfer In	03/26/09	\$500.00
Scavo, Anthony	8/ABC/R0000272	Contribution	05/06/13	\$2,500.00
Scavo, Anthony	10/M/R0000721	Refund	07/23/13	(\$250.00)
			Total	\$2,750.00
			Office Limit	<u>\$2,750.00</u>
			Amount Over the Limit	<u>\$0.00</u>

Exhibit II
Friends of Theresa Scavo
Contributions Over the Limit
(see Findng #2b)

Name	Statement/Schedule/ Transaction ID	Transaction Type	Incurred/ Received/ Refunded Date	Amount	Notes
Scavo, Theresa R	8/G1/R0000345	Transfer In	03/09/09	\$8,250.00	
Scavo, Theresa	Unreported	Candidate Personal Contribution	02/22/13	\$100.00	(1)
Friends Of Theresa	8/D/R0000359	In-Kind Contribution	03/12/13	\$81.00	(2)
Scavo, Theresa	16/F/R0000782	Expenditure	07/23/13	(\$81.00)	
Scavo, Theresa R	16/ABC/R0000783	Monetary Contribution	01/06/14	\$81.00	
Scavo, Theresa R	16/M/R0000784	Refund	01/08/14	(\$81.00)	
Subtotal				\$8,350.00	
Undocumented Transactions				\$0.00	
Total				\$8,350.00	
Office Limit				<u>\$8,250.00</u>	
Amount Over the Limit				<u>\$100.00</u>	

Notes:

- (1) Per NYS Board of Elections disclosure reports, the Candidate made a personal contribution to the Shorefront Democratic Club which counts towards the Candidate's contribution and expenditure limits. *See* Finding #5.
- (2) *See* "Complaints" on page 8.

Exhibit III
Friends of Theresa Scavo
Refunded Corporate Contributions
(see Finding #3)

Name	Statement/ Schedule/ Transaction ID	Incurred/ Received/ Refunded Date	Amount	Notes
Ditchek, Alan	9/ABC/R0000527	05/18/13	\$200.00	(1)
Ditchek, Alan	10/M/R0000722	07/23/13	(\$200.00)	
Total			<u>\$0.00</u>	

Notes:

(1) The check used to make this contribution was drawn on the account of "Alan Ditchek, M.D. PLLC."

Exhibit IV

Friends of Theresa Scavo

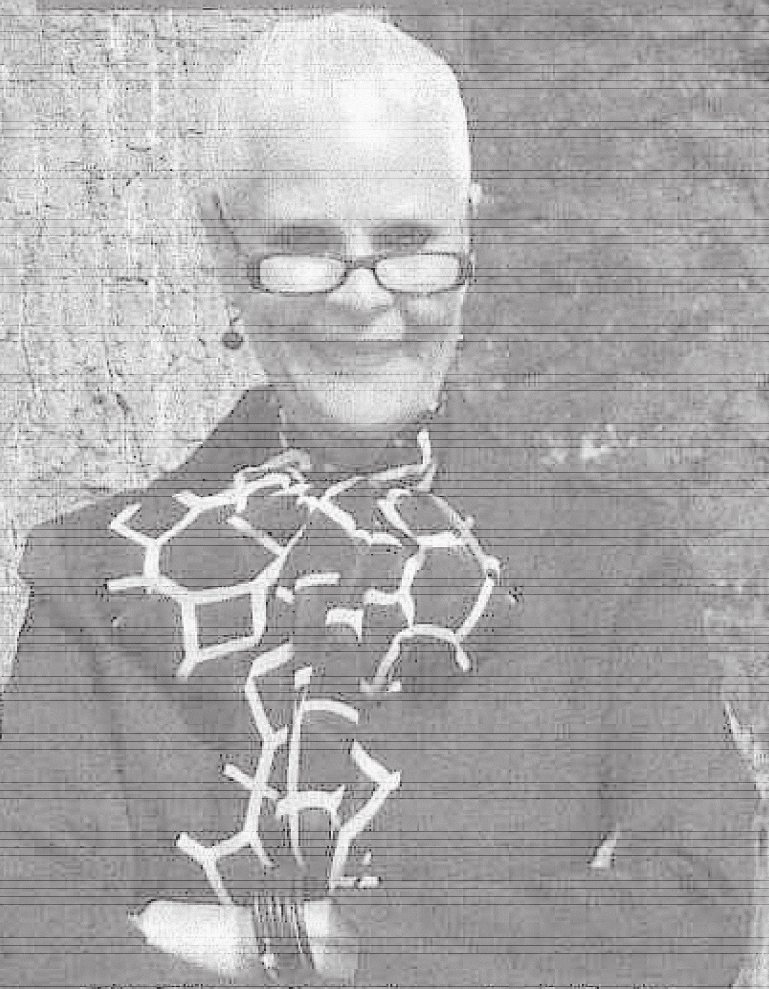
Undocumented or Unreported In-Kind Contributions - Palm Card with Chinese Translation

(see Finding #4a)

選出一位盡心盡力又能幹的
社區領袖成爲市議員

斯卡沃

坎麗燕



請投下神聖一票支持

斯卡沃

她爲我們的社區
作出了顯著的成績

一位關心又能幹的社區領袖加入市議會

其他的候選人只能說出他們會做什麼。

但斯卡沃已經有了一 一系列顯著的成績。

年復一年斯卡沃盡心盡力地為我們及家庭建立一個更美好更安全的社區。

她清楚知道我們的政府是如何運作，並深知如何去解決社區問題，為鄰舍作出重要改善，以及聽取我們的意見和關注我們的願慮。

這些都是我們未來市議員需要的能力，而斯卡沃的工作經驗包括：

- 第十五社區委員會主席
- 第六十一分局社區委員會財務秘書
- 康尼島醫院顧問委員會第二副主席
- 為響應聯邦緊急事務管理署而成立的第十五社區緊急回應小組的小組組長

布碌崙區長瑪柯維茲連同其他社區團體包括亞裔商業協會和布碌崙法烈布殊猶太裔組織委員會亦頒發榮譽獎狀表揚斯卡沃對社區的貢獻。

婚後並育有兩名成年孩子，斯卡沃曾經是一名學校老師及成功的小型女企業家。她在亨特學院獲得大學學位，並在里奇蒙大學獲得科學碩士學位。

斯卡沃得到州眾議員沈保偉背書支持

請投票予斯卡沃，選她成為市議會議員

斯卡沃

投票。九月十日。民主黨初選

此項副標由斯卡沃的朋友贊助

www.ScavoterCouncil.com - 917-588-5088

Exhibit V
Friends of Theresa Scavo
Unreported Political Committee Contributions
(see Finding #5)

Contributor	Payee	Source	Date	Amount
Theresa Scavo	Shorefront Democratic Club	BOE	02/22/13	\$100.00
Total				<u>\$100.00</u>