



Summary of Final Board Determination

William Moore

Candidate, 2013, City Council District 18, Bronx

Program participant: \$0 public funds received

1. Failing to report bank accounts used for campaign purposes \$96

Campaigns are required to establish and maintain a separate campaign bank account and to report all bank, merchant, and depository accounts used for campaign purposes. *See* Admin. Code §§ 3-703(1)(c), (d), (g), (6), (10), (11), 3-719(1); Board Rules 1-11(d), 2-06, 4-01(f). Campaigns are prohibited from commingling campaign funds with personal or business funds or funds accepted for another election. *See* Board Rules 2-06(b), (e).

The Campaign failed to report the following merchant and bank accounts: 1) a Transfirst LLC account, 2) a Gulf Management Systems account, and 3) a Qgiv account.

The Board assessed a penalty of \$96 for these violations.

2. Failing to provide merchant account statements \$64

Campaigns are required to provide copies of all bank and merchant account statements for accounts used for each election. *See* Admin. Code §§ 3-703(1)(d), (g), (11), 3-719(1); Board Rule 4-01(f).

The Campaign failed to provide merchant account statements for its Transfirst LLC account, Gulf Management Systems account, Chase Payment Tech account, and Qgiv account.

The Board assessed a penalty of \$64 for these violations.

3. Failing to report transactions No Penalty

Campaigns are required to properly report all financial transactions to the Board. *See* Admin. Code §§ 3-703(1)(d), (g), (6), (11), (12), 3-719(1); Board Rules 1-09, 3-03(c), (d), (e), 4-01.

The Campaign failed to report seven transactions.

The Board determined that this was a violation but did not assess a penalty.



Summary of Final Board Determination

4. Failing to demonstrate compliance with cash receipt reporting and documentation requirements \$55

Campaigns are required to report all cash receipts, deposit them into the bank account listed on the candidate's filer registration and/or certification, and provide the deposit slips for the account to the Board. *See* Admin. Code §§ 3-703(1)(d), (g), (6), (10), (11), (12), 3-719(1); Board Rules 1-04(a), (b), 2-06(a), 3-03(c), 4-01(a), (b)(1), (3), (f).

The Campaign reported \$1,714 in cash receipts but failed to provide any deposit slips (a variance of 100%).

The Board assessed a penalty of \$55 for this violation.

5. Failing to demonstrate compliance with reporting requirements for receipts and disbursements \$193

Campaigns are required to demonstrate compliance with the reporting requirements and are required to provide bank records, including bank statements and deposit slips. *See* Admin. Code §§ 3-703(1)(d), (g), (6), (11), (12), 3-719(1); Board Rules 1-09, 3-03(c), (d), (e), 4-01.

The Campaign reported \$8,035 in receipts, but its bank statements account for \$11,079.14, a difference of \$3,044.14 (a variance of -37.89%).

The Campaign reported \$6,245.51 in disbursements, but its bank statements account for \$11,077.46, a difference of \$4,831.95 (a variance of -77.37%).

The Board assessed a penalty of \$193 for these violations.

6. Failing to file and late filing of disclosure statements \$424

Campaigns are required to file complete and timely disclosure statements on scheduled dates. *See* N.Y.C. Charter § 1052(a)(8); Admin. Code §§ 3-703(6), (12), 3-708(8), 3-719(1); Board Rules 1-09, 3-02.

The Campaign failed to file Disclosure Statements 11, 14, and 15. The Campaign also filed Disclosure Statement 9 two days after the deadline, Disclosure Statement 12 four days after the deadline, and Disclosure Statement 16 thirty-five days after the deadline.

The Board assessed a penalty of \$424 for these violations.



Summary of Final Board Determination

7. Accepting contributions from corporations, limited liability companies or partnerships \$281

Campaigns may not accept, either directly or by transfer, a campaign contribution or loan, or guarantee or other security for such loan, from any corporation, limited liability company (LLC), or partnership. *See* N.Y.C. Charter § 1052(a)(13); Admin. Code §§ 3-702(8), 3-703(1)(l), 3-719(2)(b); Board Rules 1-04(c)(1), (e), (g), 1-05. Creditors who extend credit beyond 90 days are considered to have made a contribution equal to the credit extended, unless the creditor continues to seek payment of the debt. Outstanding liabilities that are forgiven or settled for less than the amount owed are also considered contributions. *See* Board Rules 1-04(g)(4), (5).

The Campaign accepted contributions from Caridad and Louis Restaurant, Jimmy's Restaurant, Station 800 LLC, Dream Trader, K&B Trading Corp, Memories & Moments, and Plaza Pizza. The Campaign reported these transactions as payments to corporations, but they do not appear on the Campaign's bank statements despite being reported as debit transactions.

The Board assessed a penalty of \$281 for these violations.

8. Failing to document transactions No Penalty

Campaigns are required to document all financial transactions, including loans, in-kind contributions, and joint expenditures. *See* Admin. Code §§ 3-703(1)(d), (g), (11), (12), 3-715, 3-719(1)(b); Board Rules 1-09, 4-01(a), (c), (g), (k), 4-03. If any of these transactions constituted in-kind contributions, the Campaign must submit an in-kind contribution form completed by the contributor. If any of the vendors have forgiven a liability, or if a debt was paid by a third party, the Campaign may be penalized for accepting over-the-limit contributions or contributions from prohibited sources. *See* N.Y.C. Charter § 1052(a)(13); Admin. Code §§ 3-702(8), (18), (20), 3-703(1)(l), (1-a), (1-b), 3-719(2)(b); Board Rules 1-04(c)(1), (e), (g), (h), 1-05.

The Campaign reported two expenditures that do not appear on any of its bank statements, nor are they reported as outstanding liabilities, thereby indicating that a third party paid for these transactions, or that the goods or services were provided by the reported payee for free.

The Board determined that this was a violation but did not assess a penalty.

9. Failing to report and document basic campaign functions/activities \$64

Campaigns are required to report and document all financial transactions, including basic categories of expenditures such as postage, printing, rent, and petitioning. *See* Admin. Code §§ 3-702(8), 3-703(1)(d), (g), (6), (11), (12), 3-719(1); Board Rules 1-02, 1-04(g), 1-08(a), (b), (c), (h), 1-09, 3-02, 3-03(e), 4-01.



Summary of Final Board Determination

The Campaign did not report expenditures for rent, indicating that this may have been provided free of charge or was paid for by a third party.

The Board assessed a penalty of \$64 for this violation.

10. Failing to respond to the initial documentation request and late response to the draft audit report **\$375**

Campaigns are required to maintain records, such as copies of checks, invoices, and bank records, to verify financial transactions reported in disclosure statements, and campaigns are required to provide such records to the Board upon request and to respond to specific questions regarding compliance with the Act and Rules. *See* Admin. Code §§ 3-703(1)(d), (g), (6), (11), (12), 3-708(5), 3-710(1), 3-719(1)(b); Board Rules 1-09(a), 4-01, 4-05(a). Candidates who fail to respond to the Draft Audit Report may be subject to a penalty of up to 10% of total public funds received. *See* Admin. Code § 3-711(2)(b).

The Campaign failed to respond to the Initial Documentation Request, and submitted a response to the Draft Audit Report, which had a response due date of February 15, 2016, on November 12, 2016.

The Board assessed a penalty of \$375 for these violations.