



★ VIRGINIA ★
DEPARTMENT *of* ELECTIONS

CAMPAIGN FINANCE REPORTS AND RECORDS REVIEW

July 1, 2025





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Review of Campaign Finance Reports and Records

Executive Summary

Purpose of Report

2022 Acts of Assembly Chapter 258 (HB 492), which added Va. Code § 24.2-948.5¹, went into effect January 1, 2024. It requires that the Department of Elections (ELECT) review campaign finance reports and records prepared by a selection of candidate campaign committees within 180 days following the November General Election. The purpose of the review is to: (1) reconcile the balance in the campaign depository with the amounts reported in the candidate's reports of receipts and expenditures, and (2) review the reports for mathematical accuracy and facial completeness including the reporting of specific information required by law.

Following a random selection of seven candidate campaign committees at the State Board of Elections meeting on November 18, 2024, ELECT undertook a process for the review of campaign finance records and individual campaign committee record submissions. In furtherance of the statutory requirements, the Campaign Finance Reports and Records Review (referred to in this report as “CFR³” or “review”) was designed to focus on the required areas of campaign depository reconciliation, mathematical accuracy and facial completion of submission.

Key Findings and Highlights

- The review for the 2024 General Election (“2024 review”) revealed an 84% Overall Compliance² for areas that could confidently be tested:
 - Reconciliation checks identified 77% accuracy compliance.
 - Mathematical Accuracy checks confirmed the reliability of the selected campaign committee reports with 98% compliance.
 - Facial Completeness checks showed 79% compliance.
 - Timeliness checks had a rate of 95% across all committees indicating that committees effectively complied with the report submission timeline requirements.
- While the review revealed some mathematical discrepancies in reported data across the selected committees, most could reasonably be attributed to timing differences between financial statement production dates and the close of filing periods.
- Generally, selected committees complied with requests for financial records and supporting documentation (e.g., bank statements, copies of checks), though for a small percentage of requests either the documentation was not provided, provided and not reported, or the provided copies were illegible.
- The 2024 review highlighted several compliance challenges and limitations within the Virginia Campaign Finance System. Addressing these issues through targeted system

¹ See Appendix E for Statutory Excerpt of § 24.2-948.5

² See Figure 3: Aggregate Review Results (all campaign committees)



improvements will enhance the system's transparency, accountability, and overall effectiveness in managing campaign finance activities and providing accessible, user-friendly data.³

- While only one percent of candidate committees for local elections were required to be reviewed in 2024, the required data analysis was nevertheless a significant undertaking. The review in 2025 will be significantly larger in scope and must include all committees for candidates for statewide office, 10 percent of committees for candidates for House of Delegates, and one percent of committees for candidates for all other offices.⁴

³ As part of the budget from the 2025 General Assembly Session, ELECT was provided an appropriation to develop a plan for the replacement of the Committee Electronic Tracking (COMET) and Campaign Finance Management (CFM)

⁴ Va. Code § 24.2-948.5(B).



I. Background

In conducting its review duties, § 24.2-948.5(D) permits ELECT to employ the services of additional personnel. The Campaign Finance Division at ELECT worked with GME Enterprises (GME) to develop procedures for the campaign finance reviews, conduct the reviews, analyze the findings, and develop this report.⁵

The inaugural review commenced after the General Election held on November 5, 2024. Seven campaign committees were randomly selected for review at a meeting of the State Board of Elections on November 18, 2024. For the review, ELECT was authorized to request and review bank statements for, and copies of checks issued on, campaign depositories and itemized bills, invoices, and receipts for any expenditure of campaign funds in an amount greater than \$500⁶, so requests for this information were issued in addition to notices of selection for review.

The following sections summarize the methodology applied to complete the 2024 review, including the review components, selection process, review process, and the review results. The report concludes with a section that highlights conclusions and observations from the first review that may help with subsequent annual reviews.

II. Methodology

Review Components

The following activities were undertaken to complete the review:

- 1) Drafted procedures and guidelines for the conduct of the reviews.
- 2) Reviewed campaign committees' campaign finance reports and records, scrutinized campaign committee reports and records in accordance with ELECT's candidate campaign committee policies, drafted procedures and guidelines.⁷
- 3) Reviewed the reports for mathematical accuracy, and facial completeness including the reporting of specific information required by law.⁸ In doing so, ELECT requested and reviewed monthly bank statements for, and copies of checks issued on, campaign depositories and itemized bills, invoices, and receipts for any expenditure for campaign funds in an amount greater than \$500⁹, and

⁵ For the purposes of this engagement, GME relied on the accuracy and reliability of the statements, policies, reports, and representations provided to us by the campaign committees, designated staff of the campaign committees, and ELECT personnel. No attempt was made by GME to independently verify or validate reports and financial records utilized to complete the 2024 review.

⁶ Va. Code § 24.2-948.5(A).

⁷ Va. Code § 24.2-948.5(A)(i).

⁸ Va. Code § 24.2-948.5(A)(ii).

⁹ Va. Code § 24.2-948.5(A).



- 4) Completed by July 1, 2025, a report of the results of the reviews for submission to the State Board, Governor, and General Assembly and posting to the Department's website.¹⁰

Selection Process and Criteria

Consistent with the requirements of § 24.2-948.5(B), the committees of one percent of candidates, including losing primary candidates, for all offices sought at the 2024 General Election were randomly selected for the review (only local offices were up for election in 2024). For future general elections featuring statewide and General Assembly races, committees for all statewide candidates and 10 percent of General Assembly candidates must be reviewed, in addition to one percent of candidate committees for all other races.¹¹

Candidate committees that received less than \$25,000 in contributions during the campaign (including the transfer of surplus funds from a prior campaign) are not subject to review and, therefore, were not included in the draw.^{12,13} ELECT maintains the percentage selection criteria by selecting the next randomly selected campaign committee for review if a selected committee is ineligible. Otherwise, candidates campaign committees that submitted Statements of Organization were included. If a candidate has multiple Statements of Organization and a candidate committee is selected for a CFR³, then all associated candidate campaign committees are automatically included in the CFR³ and must be reviewed. Further, candidates named on the ballot who have not submitted a Statement of Organization are included in the CFR³ drawing.

The random drawing for selection took place at the State Board of Elections meeting on November 18, 2024¹⁴. Forty-four tickets were drawn before staff were assured that there were seven qualified committees to review for the 2024 cycle. Figure 1 contains a list of the selected campaign committees.

Figure 1: 2024 General Election Campaigns for Review

Campaign Committee Name (Committee Code)	Candidate	Locality	Office Sought
Alexander for Mayor (CC-15-00913)	Kenny Alexander	Norfolk	Mayor
Bowers4Roanoke2024 (CC-24-00162)	David Bowers	Roanoke	Mayor
Friends of Kelly Burk (CC-18-00033)	Kelly Burk	Town of Leesburg	Mayor
Friends of Xiao-Yin "Tang" Byrom 4 Manassas Mayor (CC-24-00272)	Tang Byrom	Manassas	Mayor
Friends of Alyia S. P. Gaskins (CC-23-02470)	Alyia Gaskins	Alexandria	Mayor
Yes 2 Les for City Council (CC-22-00114)	Les Smith	Chesapeake	City Council

¹⁰ Va. Code § 24.2-948.5(E).

¹¹ Va. Code § 24.2-948.5(B).

¹² Va. Code § 24.2-948.5(C).

¹³ Note: ELECT will only exclude campaign committee(s) after the submission of the campaign finance *Final Report*.

¹⁴ There were 658 Statements of Organization open for the offices on the 2024 November General Election ballot.



Friends of Mayor Rick West (CC-17-00770)	Rick West	Chesapeake	Mayor
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The number of campaign committees selected for review was determined by the binomial sampling chart as illustrated in Figure 2.

Figure 2: ELECT CFR³ Binomial Sampling Size

Binomial Sampling Chart: CFR ³ Selection Percentage Criteria by Candidate Type				
Number of Candidates	Local (Every Year)	General Assembly* (Every Two Years)	Statewide (Once Every Four Years)	Estimated Candidates (Count)
	1%	10%	100%	
30	1	3	30	Range: 3-30
100	1	10	100	
200	2	20	200	
300	3	30	300	Range: 300-500
400	4	40	400	
500	5	50	500	
600	6	60	600	
700	7	70	700	
800	8	80	800	
1000	10	100	1000	
1200	12	120	1200	Range: 1,200-4,000
1500	15	150	1500	
2000	20	200	2000	
2500	25	250	2500	
3000	30	300	3000	
3500	35	350	3500	
4000	40	400	4000	

* General Assembly is a candidate for the Virginia State Senate or House of Delegates

Notifications

ELECT utilized multiple means throughout the year¹⁵ to notify 2024 candidate campaign committees of the § 24.2-948.5 requirements and to request committee-related financial statements and records to conduct the CFR³, which are required to be retained by campaign committee treasurers.

Upon selection for the CFR³, ELECT sent:

- 1) a certified *General Election CFR³ Selection Notification Letter*¹⁶ and instructions to the candidate (mailed to candidate’s residential mailing address where they are registered to vote), and
- 2) an email to the candidate, campaign treasurer, and committee’s Committee Electronic Tracking (COMET) administrator (admin user role).

¹⁵ See Appendix B-1 for Sample Reminder Letter

¹⁶ See Appendix B-2 for Sample Selection Notification Letter



The formal *General Election CFR³ Selection Notification Letter* included instructions and a list of supporting financial statements and records required.

For the annual General Election CFR³ communication, ELECT also provided CFR³ Reminder Letters to active campaign committees. 2024 notices were sent August 6th, September 3rd, October 1st, and one-(1) day prior to the Annual General Election CFR³ selection which was held on November 18th, 2024.

III. Review of 2024 Campaign Finance Reports and Records

Campaign committees that were selected for CFR³ were requested to submit records by January 16th, 2025 (fourteen (14) calendar days from the date on the certified CFR³ Notification Letter). Outreach to two of the seven campaigns that failed to submit campaign finance records by the deadline was completed on February 6, 2025. No campaigns were deemed non-responsive to requests for reports and records. All committees were cooperative.

The following campaign reporting schedules were evaluated.

- *Schedule A: Cash Contributions (Cash, Check, Money Order, Credit, or Debit Card)*
- *Schedule B: In-Kind Contributions (Goods, Services, Property, or Anything of Value)*
- *Schedule C: Refunds, Rebates, and Interest*
- *Schedule D: Expenditures*
- *Schedule E: Loans (Income and Repayment)*
- *Schedule F: Debts Remaining Unpaid*
- *Schedule G: Summary Page for Reporting Period*
- *Schedule H: Summary Page for Current Reporting Year for Committees*

The CFR³ review team completed the reviews by evaluating numerous data elements that were compiled, committee submissions of records to ELECT, and reports contained in *CFReports*, ELECT's campaign finance reporting system.




IV. Results of Campaign Reports Review

The table in Figure 3 contains the aggregate results of the CFR³ for all selected campaign committees and review areas and review categories. Results for individual campaign committees are reported by schedule in the Appendices.

Figure 3: Aggregate Review Results (all campaign committees)

Review Area by Regular Campaign Finance Reporting Forms	Reconciliation	Mathematical Accuracy	Facial Completeness	Compliance by Schedule**	Timeliness
Schedule A – Cash Contributions	69%	97%	52%	75%	95%
Schedule B – In-Kind Contributions	98%	95%	83%	92%	
Schedule C – Rebates, Refunds and Interest	34%	100%	100%	78%	
Schedule D – Expenditures	NA	96%	79%	87% ^{>}	
Schedule E – Loans	-	100%	-	^	
Schedule F – Debts Remaining Unpaid	100%	-	-	^	
Schedule G – Summary of Reporting Period	NA	NA	NA	^	
Schedule H – Summary Page for Current Election Cycle	86%	NA	NA	86%	
Schedule I – Disbursement of Surplus Funds	NA	NA	NA	NA	NA
Overall Compliance by Category>>	77%	98%	79%	84%	

- Unable to Review. ^Percents do not reflect records that are unable to be reviewed.
 *Includes active (non-amended) and amended records.
 **Compliance is overall average compliance of Mathematical, Facial, and Reconciliation compliance scores.
 # Total number of records that meets CFR thresholds.
 >Overall compliance does not include non-compliance for non-recorded expenditures.



Tests were completed to evaluate the summarized data submitted through the *CFReports* system against financial records submitted by the campaign committees. As part of the review of selected candidate committees, compliance was assessed across three key categories: 1) Reconciliation, 2) Mathematical Accuracy, and 3) Facial Completeness. Each committee’s performance in these categories was measured as a percentage, and these individual compliance percentages were rolled up into the Overall Compliance.

1) Reconciliation Compliance

Reconciliation checks focused on verifying the accuracy and reliability of reported data against supporting documentation. This included:

- Matching contribution amounts to supporting evidence (e.g., check copies)
- Ensuring In-Kind Contributions were properly itemized and reasonable
- Verifying amounts and descriptions for Rebates, Interest, and Expenditures

These reviews ensured that reported financial data aligned with the supporting campaign



records.

2) Mathematical Accuracy Compliance

Mathematical Accuracy compliance was evaluated using the automated checks built into the COMET system. These checks focused on ensuring that required fields—such as Contact Name, Address, Occupation, Employer Address, and Employer—were completed with valid and meaningful data (i.e., not left blank or filled with placeholder values such as "NA" or "NULL"). As expected, these system-based checks were highly accurate, resulting in consistently strong compliance in this category.

3) Facial Completeness Compliance

Facial Completeness focused on whether all required disclosures were provided in accordance with legal and reporting standards. This included:

- Submission of required Large Contribution Reports (LCR)
- Adequate descriptions of In-Kind Contributions (products and services)
- Clear descriptions of Rebates and Interest
- Proper itemization and description of Expenditures
- Campaign Committees were assessed on whether these items were fully completed and sufficiently detailed to meet statutory requirements.

Overall Compliance

The final Overall Compliance for each committee was calculated by averaging the compliance percentages from the first three key categories. This aggregate compliance provides a comprehensive view of each committee's adherence to reporting and documentation standards.

The review included the evaluation of timeliness of the committees completing scheduled report filings. Scheduled reporting dates for 2024 were April 15, June 10, July 15, September 16, October 15, October 28, December 5, and January 15, 2025. Six of the seven committees filed all reports on time. Incidences of late report filings was high for one committee. Alexander for Mayor filed the April 15, October 16, October 28, and December 5 reports late. See *Figure 4: Timeliness Results*.



Figure 4: Timeliness Results (for selected campaign committees)

Regular Campaign Finance Reporting Form Timeliness	Report Count	On Time Submission	Late Submission	Total Non Compliant	Compliance Percent
CC-15-00913 Alexander for Mayor (Norfolk City)	8	5	3	3	63%
CC-23-02470 Friends of Alyia S.P. Gaskins (Alexandria City)	8	8	0	0	100%
CC-18-00033 Friends of Kelly Burk (Loudoun County)	8	8	0	0	100%
CC-17-00770 Friends of Mayor Rick West (Chesapeake City)	8	8	0	0	100%
CC-24-00272 Friends of Xiao-Yin Tang" Byrom 4 Manassas Mayor" (Manassas City)	8	8	0	0	100%
CC-22-00114 Yes 2 Les for City Council (Chesapeake City)	8	8	0	0	100%
CC-24-00162 Bowers4Roanoke2024 (Roanoke City)	8	8	0	0	100%
CFR³	>Total:	56	53	3	95%

V. Conclusions and Observations

All campaign committees selected as part of the 2024 General Election CFR³ submitted financial reports and records to facilitate the required review. While the review uncovered inconsistencies in how campaign committees evidenced financial records, all campaign committees demonstrated that attempts were made to comply with timely and accurate reporting of financial reports and records. In part, the issues related to inconsistencies and multiple submissions might indicate the need for increased campaign committee training on filing requirements.

Reviews indicated the following trends of non-compliance across selected campaign committees.

- Inadequate expenditure reporting – Records for cash contributions and expenditures were amended multiple times.
- Unreported expenditures – Checks were provided that were not included in campaign committee reporting records.
- Lack of support – Support documentation was not required for all reported credit card expenditures or for loans and therefore could not be reviewed.

The following are observations recorded in developing and administering the review process that may be helpful in informing future reviews and discussions about amendments to the review process:

- 1) A high volume of amendments was submitted by the selected campaign committees to revise reports and records from initially filed reports, which caused confusion and delays in the sorting of the data points to review.
- 2) The review uncovered several areas where the data to complete the review of all schedules (i.e., Schedule E. Loans or Schedule F. Debts Remaining Unpaid) was not accessible for reviewers to evaluate the data elements. Requirements of § 24.2-948.5 specify source documents related to bank statements and checks be submitted for campaign finance records review. However, it does not require source data for loans and unpaid debt to be reported.



- 3) The CFR³ process required extensive data synthesis using the existing campaign finance systems. System enhancements would increase the efficiency of the review process, including the addition of automation and preventive system controls which would limit data errors and miscalculations by campaigns during entry of information and prevent many non-critical errors.¹⁷
- 4) The 2025 General Election cycle includes statewide elections for the Governor, Lieutenant Governor, and Attorney General, elections for constitutional offices in the independent cities, and elections for all 100 seats in the House of Delegates. The volume of required reviews and the data within the reviews will be significantly higher than the reviews required for the 2024 CFR³ cycle (for example, a recent gubernatorial committee Schedule A filing for a single reporting period contained 38,268 cash contributions, 9,848 of which exceeded the \$500 threshold). Campaign finance system enhancements related to data management and campaign finance reporting would make this review more feasible. Further, additional staff resources will certainly be required to conduct all the required 2025 General Election committee reviews in the allotted time.
 - a. A random sampling approach for the review of large data sets could make such reviews more feasible.
- 5) ELECT is provided 180 days from the date of the election to complete the reviews, meaning for this iteration the review portion should have been completed by May 4, and then the report developed for submission by July 1. However, the reviews cannot begin in earnest until January 16, 2025, because the committee campaign finance report due January 15, 2025, provides the totals for the election cycle which ended on December 31, 2024. This only leaves 108 days to complete the reviews and produce the report by July 1. A deadline of October 1 for the completion of the report of findings would bring the actual time for review closer to the 180 days contemplated by § 24.2-948.5, which will be crucial in high volume review elections like the 2025 General Election (this date is also in line with other mandated reports by ELECT to the General Assembly).
- 6) Training is provided by ELECT of reporting requirements and is available to candidate committee staff. ELECT will continue to reiterate reporting requirements through training and information provided to campaign committees to share common reporting errors and raise awareness of § 24.2-948.5 requirements, including acceptable documentation and required timelines.

¹⁷ As part of the budget from the 2025 General Assembly Session, ELECT was provided an appropriation to develop a plan for the replacement of the Committee Electronic Tracking (COMET) and Campaign Finance Management (CFM) systems. For the experience in conducting these reviews will inform the requirements and design of the new campaign finance reporting system.



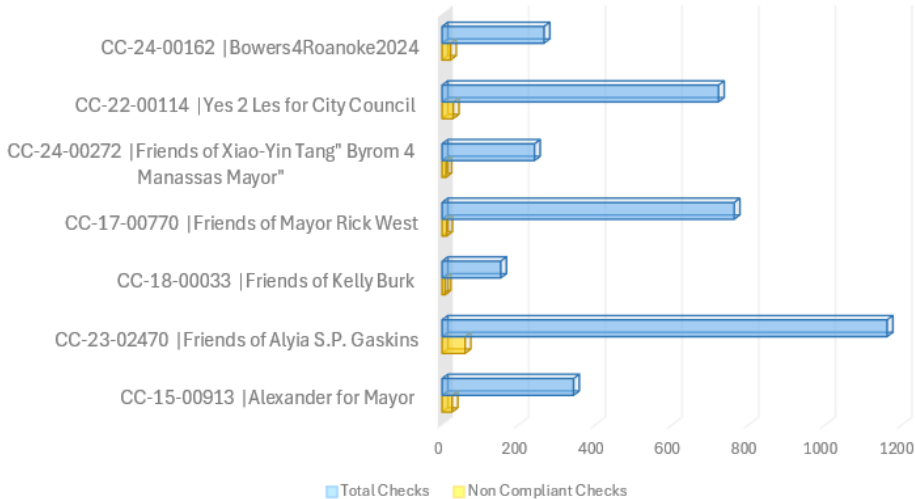
Appendix A - Detailed Campaign Committee Review Results for Selected Campaign Committees

A-1: Schedule A - Cash Contributions

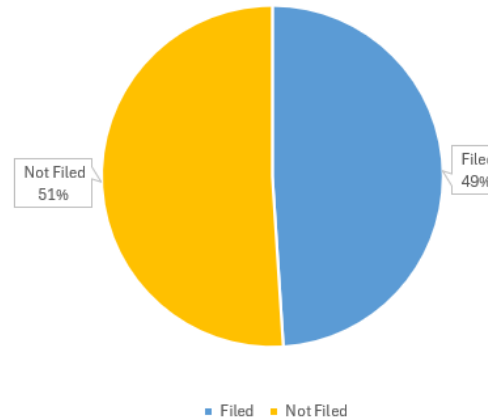
Schedule A: Cash Contributions	Mathematical Checks (Total Check Count)	Checks					Mathematical Compliance	Large Contribution Report Required	Check Large Contribution Report*	Facial Completeness Compliance	Reconciliation (Total Check Count)	Check Amount*^	Reconciliation Compliance	Overall Compliance
		Name*	Employer*	Occupation/ Business Type*	Employer/ Corp City & State*	Address*								
CC-15-00913 Alexander for Mayor	315	6	3	3	6	3	93%	10	4	40%	18	1	94%	76%
CC-23-02470 Friends of Alyia S.P. Gaskins	1100	0	0	0	0	5	100%	12	6	50%	49	49	0%	50%
CC-18-00033 Friends of Kelly Burk	135	0	0	0	0	6	96%	0	0	NA	18	2	89%	92%
CC-17-00770 Friends of Mayor Rick West	705	0	0	0	0	8	99%	6	4	67%	51	0	100%	89%
CC-24-00272 Friends of Xiao-Yin Tang" Byrom 4 Manassas Mayor"	215	2	1	0	0	4	97%	4	2	50%	22	1	95%	81%
CC-22-00114 Yes 2 Les for City Council	710	13	2	3	4	1	97%	6	3	50%	5	3	40%	62%
CC-24-00162 Bowers4Roanoke2024	240	0	0	1	3	7	95%	11	6	55%	15	5	67%	72%
>Totals:	3420	21	6	7	13	34	97%	49	25	52%	178	61	69%	75%

*Non-Compliance Findings Counts. ^ Checks Only Performed on Records \$500+.

Schedule A: Compliant and Non Compliant Checks Count



Schedule A: Large Contribution Report (LCR) Submission Compliance (Facial Completeness)



Schedule A

Records Amended
Nov-Jan

46%

Schedule A

Overall Compliance

75%

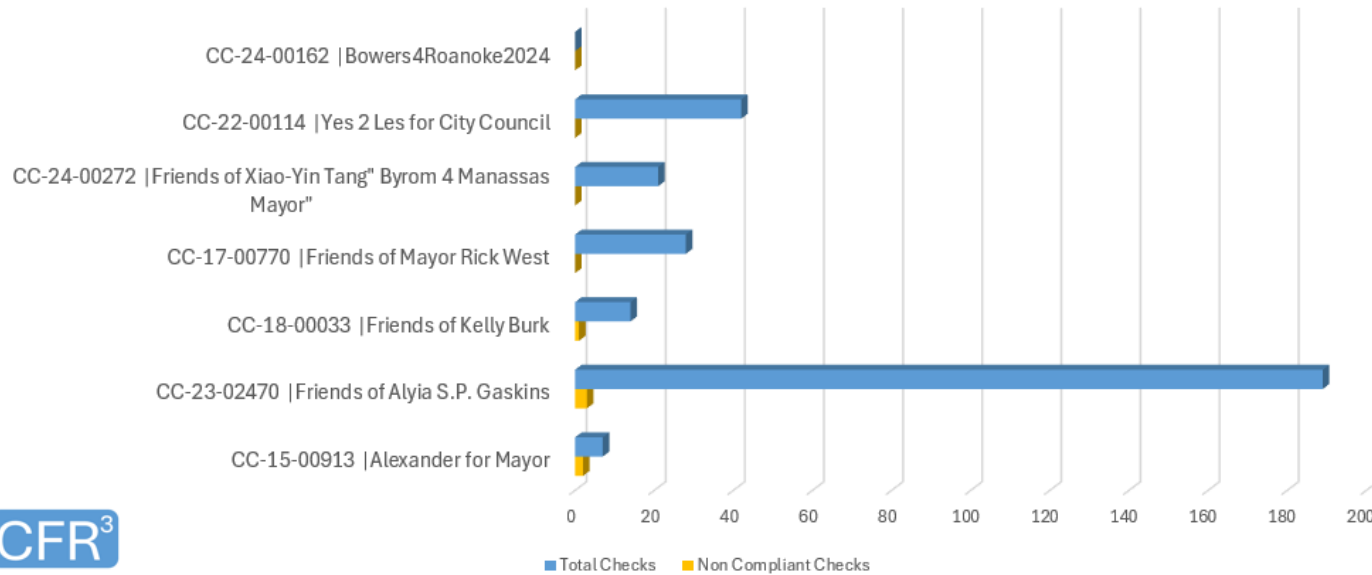


A-2: Schedule B - In-Kind Contributions

Schedule B: In-Kind Contributions	Mathematical Checks (Total Check Count)	Checks					Mathematical Compliance	Check Product & Services*	Facial Completeness Compliance %	Check Itemized & Reasonable*	Reconciliation (Total Check Count)	Overall Compliance
		Name*	Occupation/ Business Type*	Employer*	Employer/ Corp City & State*	Address*						
CC-15-00913 Alexander for Mayor	5	0	0	0	1	0	80%	1	0%	0	100%	60%
CC-23-02470 Friends of Alyia S.P. Gaskins	135	0	2	0	0	0	99%	0	100%	1	96%	98%
CC-18-00033 Friends of Kelly Burk	10	0	1	0	0	0	90%	0	100%	0	100%	97%
CC-17-00770 Friends of Mayor Rick West	20	0	0	0	0	0	100%	0	100%	0	100%	100%
CC-24-00272 Friends of Xiao-Yin Tang" Byrom 4 Manassas Mayor"	15	0	0	0	0	0	100%	0	100%	0	100%	100%
CC-22-00114 Yes 2 Les for City Council	30	0	0	0	0	0	100%	0	100%	0	100%	100%
CC-24-00162 Bowers4Roanoke2024	0	0	0	0	0	0	NA	0	NA	0	NA	NA
>Totals:	215	0	3	0	1	0	95%	1	83%	1	98%	92%

*Non-Compliance Findings Counts. ^ Checks Only Performed on Records \$500+.

Schedule B: Non Compliance vs Total Checks



Schedule B
Overall Compliance

92%

14% of Schedule B Records were Amended

■ Amended ■ Non-Admended

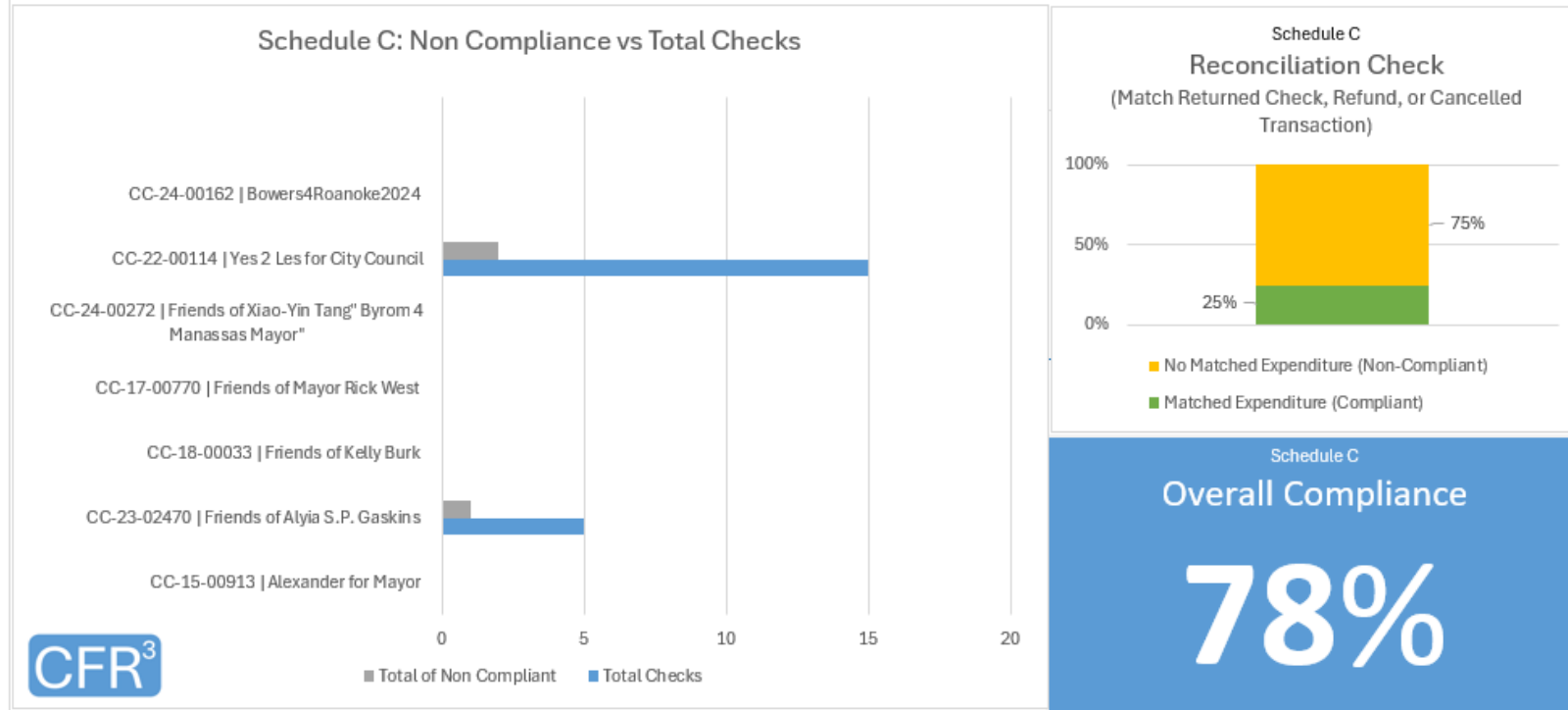




A-3: Schedule C - Refunds, Rebates and Interest

Schedule C: Rebates, Refunds and Interest	Mathematical Checks (Total Check Count)	Checks		Mathematical Compliance	Check		Facial Completeness Compliance %	Check Match Expenditure*	Overall Compliance
		Name*	Address*		Bank Interest*	Description*			
CC-15-00913 Alexander for Mayor	0	0	0	NA	0	0	NA	0	NA
CC-23-02470 Friends of Alyia S.P. Gaskins	2	0	0	100%	0	0	100%	1	67%
CC-18-00033 Friends of Kelly Burk	0	0	0	NA	0	0	NA	0	NA
CC-17-00770 Friends of Mayor Rick West	0	0	0	NA	0	0	NA	0	NA
CC-24-00272 Friends of Xiao-Yin Tang" Byrom 4 Manassas Mayor"	0	0	0	NA	0	0	NA	0	NA
CC-22-00114 Yes 2 Les for City Council	6	0	0	100%	0	0	100%	2	89%
CC-24-00162 Bowers4Roanoke2024	0	0	0	0	0	0	NA	0	NA
>Totals:	8	0	0	100%	0	0	100%	3	78%

*Non-Compliance Findings Counts. ^ Checks Only Performed on Records \$500+.

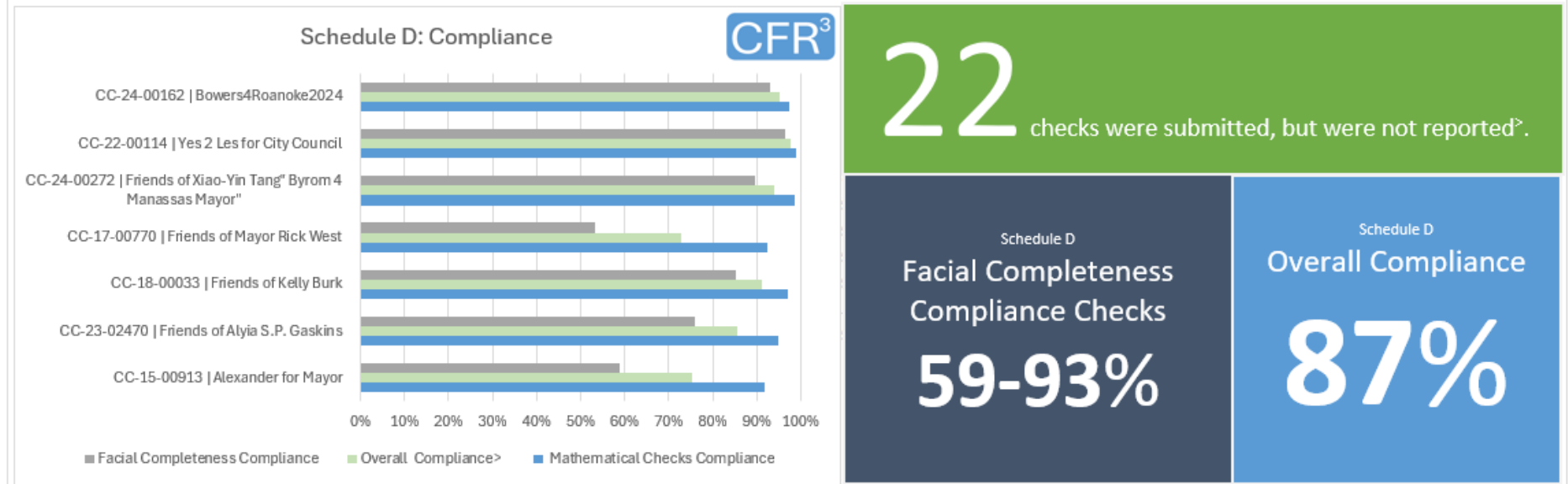




A-4: Schedule D - Expenditures

Schedule D: Expenditures	Checks				Mathematical Checks Compliance	Check		Facial Completeness Compliance	Reconciliation (Total Check Count)	Non-Recorded Payments	Overall Compliance ²
	Payee Name*	Payee Address*	Date**^	Authoring Name*		Expense Description**^	Amount Itemized**^				
CC-15-00913 Alexander for Mayor	0	0	15	0	92%	2	5	59%	NA	5	75%
CC-23-02470 Friends of Alyia S.P. Gaskins	0	0	43	0	95%	0	41	76%	NA	3	85%
CC-18-00033 Friends of Kelly Burk	0	0	6	0	97%	0	7	85%	NA	2	91%
CC-17-00770 Friends of Mayor Rick West	0	0	24	0	92%	0	22	53%	NA	1	73%
CC-24-00272 Friends of Xiao-Yin Tang" Byrom 4 Manassas Mayor"	0	0	3	0	99%	1	3	89%	NA	0	94%
CC-22-00114 Yes 2 Les for City Council	0	1	9	0	99%	0	9	96%	NA	11	98%
CC-24-00162 Bowers4Roanoke2024	0	0	3	0	97%	0	1	93%	NA	0	95%
>Totals:	0	1	103	0	96%	3	88	79%		22	87%

*Non-Compliance Findings Counts. ^ Checks Only Performed on Records \$500+. >Overall compliance does not include non-compliance for non-recorded expenditures.





Appendix B – Notices

B-1: Sample Reminder Notice



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Virginia Candidate Campaign Committees – Reminder Letter

TO: Virginia Candidate Campaign Committees

FROM: Department of Elections (ELECT) Campaign Finance

DATE: September 3, 2024

SUBJECT: Virginia Candidate Campaign Committees – Review of Campaign Finance Reports and Records Reminder Letter

Pursuant to §24.2-948.5 of the Code of Virginia (the Code), the Department of Elections (ELECT) has the authority to review **campaign finance reports and records** prepared by campaign committees and is required to undertake such reviews as set forth by law. The purposes of the campaign finance reviews are to (1) reconcile the balance in the campaign depository with the amounts reported in the candidate's reports of receipts and expenditures and (2) review the reports for mathematical accuracy, facial completeness, and timeliness including the reporting of specific information required by law. In the performance of the campaign finance review, ELECT is authorized to request monthly bank statements for, and copies of checks issued on, campaign depositories and itemized bills, invoices, and receipts for any expenditure of campaign funds in an amount greater than \$500.

Campaign Finance Records, Review & Report (CFR³) process must be completed within 180 days after the general election for the following types of campaign committees:

- **Statewide Office:** All campaign committees for candidates running for statewide office, including those who lost in the primary election.
- **General Assembly (GA)/Senate and House of Delegates:** Ten percent of campaign committees for candidates running for the GA, Senate, and House of Delegates, including losing primary candidates.
- **Local/All other offices in any election year:** One percent of candidates running for local or other offices in years when these positions are being elected, including losing primary candidates.

This **Reminder Letter** is provided to all active Virginia campaign committees that filed a Statement of Organization (SOO) to provide information about the CFR³ process and timeframe, remind candidates about campaign finance reporting requirements, and provide information about records that should be retained in the event of selection for a CFR³. A sample, nonexclusive list of required records for a CFR³ is included to assist with planning efforts. This **Reminder Letter** is emailed to candidates and campaign committee treasurers in August, September, October, and 1-day prior to the Review selection. Key Review dates for the current election cycle are as follows:

Review Selection Date: November 2024

CFR³ Records Submission Date: within 10-calendar days of Review Selection Date

Review Selection

On the Review Selection Date provided above, the State Board of Elections will, at a public meeting, randomly select campaign committees for a CFR³ in accordance with the required percentages stated above.

CFR³ Requirements

For candidate campaign committees selected, ELECT will request campaign committee financial statements and records necessary to conduct the Review. These records are required to be retained by the campaign committee treasurer. This includes, but is not limited to, monthly bank statements, and copies of checks issued, campaign

1100 Bank Street
Washington Building – First Floor
Richmond, VA 23219-3947
elections.virginia.gov

Toll Free: (800) 552-9745
TDD: (800) 260-3466
cfda@elections.virginia.gov



depositories, itemized bills, invoices, and receipts for any expenditure of campaign funds in an amount greater than \$500. Refer to the included sample list.

ELECT will review campaign committee reports and records based on ELECT's campaign committee policies, procedures, and guidelines. In addition to maintain records potentially necessary for a CFR³, the campaign committee must adhere to the following requirements and guidance related to campaign finance report filings:

- Summary of Virginia's Campaign Finance Laws and Policies for Candidate Campaign Committees
- Virginia's Campaign Finance Disclosure Act, Chapter 9.3 of Title 24.2 of the Code of Virginia
- YouTube @SBEvirginia Channel

If you have any questions regarding the above information, please contact the Department of Elections staff at (804) 864-8901, option 2 or send an email to CFDA@elections.virginia.gov.

cc: Candidate, Campaign Committee Treasurer, COMET Users

Campaign Related Financial Statements and Records Sample List

- All campaign related **Bank Statements** (e.g., GoFundMe, PayPal, Act of Blue, Win Red, etc.) for each month (starting with Jan 1 of the year of the election). *Note: Bank statements amounts should match what is reported on campaign finance reports.*
- Contribution Receipts/Income. *Income and transaction dates should match deposits on bank statements and campaign finance report (Schedule A and Schedule G Lines 1&3).*
 - Copies of contributions/income receipts that are over \$500 and deposit dates. This includes copies of contributor checks, cash receipts, solicitation forms, or any income.
 - Total/Sum of income receipts that are \$500 and less that match bank statements by filing period (not monthly) and transaction dates.
 - Sum of un-itemized receipts that are each less than \$100. *Should match campaign finance report (Schedule G Line 3).*
 - Sum of receipts that are \$100.01 to \$500 *Should match campaign finance report (Schedule G Line 1).*
- Expenditures. *Expenses and transaction dates should match bank statements and campaign finance report (Schedule G&H)*
 - Copies of invoices/receipts over \$500.
 - Total/Sum of invoices/receipts that are \$500 and less per filing period. This could include copies of checks for expenditure.
- Supplemental List
- Completed Solicitation Form(s)
- Other records that pertain to financial matters (e.g., emails, correspondence)



B-2: Sample Selection Letter



★ VIRGINIA ★
DEPARTMENT of ELECTIONS

Virginia Candidate Campaign Committees – CFR³ Selection Notice

TO: [REDACTED]
FROM: Department of Elections Campaign Finance
DATE: 12/19/2024
SUBJECT: Virginia Candidate Campaign Committees – Campaign Finance Records, Review & Report (CFR³) Selection Notice

Pursuant to §24.2-948.5 of the Code of Virginia (the Code), the Department of Elections (ELECT) has the authority to review **campaign finance reports and records** prepared by campaign committees and is required to undertake such reviews as set forth by law. The purposes of the campaign finance reviews are to (1) reconcile the balance in the campaign depository with the amounts reported in the candidate's reports of receipts and expenditures and (2) review the reports for mathematical accuracy, facial completeness, and timeliness including the reporting of specific information required by law. In the performance of the campaign finance review, ELECT is authorized to request monthly bank statements for, and copies of checks issued on, campaign depositories and itemized bills, invoices, and receipts for any expenditure of campaign funds in an amount greater than \$500.

Campaign Finance Records, Review & Report (CFR³) Process

The CFR³ process must be completed within 180 days following the general election for the following types of campaign committees:

- **Statewide Office:** All campaign committees for candidates running for statewide office, including those who lost in the primary election.
- **General Assembly (GA)/Senate and House of Delegates:** Ten percent of campaign committees for candidates running for the GA, Senate, and House of Delegates, including losing primary candidates.
- **Local/All other offices in any election year:** One percent of candidates running for local or other offices in years when these positions are being elected, including losing primary candidates.

This letter serves as formal notification that your campaign committee has been selected for a review as part of the CFR³ process. The selection was conducted randomly by the State Board of Elections during a public meeting held on November 18, 2024.

Your ticket number [REDACTED] associated with your campaign committee number [REDACTED] was drawn in round number 12.

Campaign Finance Reports and Records Submission: For selected committees, ELECT will request financial records necessary for the review. Campaign committee treasurers must retain these records, which include:

- Monthly financial institution statements.
- Documentation of campaign depositories.
- Copies of issued checks.
- Itemized bills, invoices, and receipts for expenditures exceeding \$500.
- Statements from fundraising platform(s).
- Contribution receipts/income files.

CFR³ Submission Timeline: December 19, 2024 – January 16, 2025

The ELECT CFR³ Submission form can be found at <https://fs28.formsite.com/vaelect/cfr3/index>.

Note: Candidate campaign committees must submit all records exclusively via the designated ELECT CFR³ Submission form.



If you have any questions regarding the above information, please contact the Department of Elections staff at (804) 864-8901, option 2 or send an email to CFDA@elections.virginia.gov.

cc: [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Selection List (drawn November 18, 2024)

Selection No.	Ticket No.	Campaign Committee No.
1	566242	CC-20-00236
2	566448	CC-24-00160
3	566570	CC-24-00345
4	566155	CC-18-00033
5	566720	No CC Associated with this Ticket No.
6	566247	CC-20-00253
7	566287	CC-22-00114
8	566691	No CC Associated with this Ticket No.
9	566673	No CC Associated with this Ticket No.
10	566182	CC-19-00448
11	566405	CC-24-00094
12	566120	CC-15-00913
13	566238	CC-20-00208
14	566125	CC-16-00038
15	566139	CC-16-00226
16	566523	CC-24-00272
17	566740	No CC Associated with this Ticket No.
18	566704	No CC Associated with this Ticket No.
19	566328	CC-23-02470
20	566336	CC-23-02503
21	566745	No CC Associated with this Ticket No.
22	566619	CC-24-00409
23	566314	CC-23-02367
24	566136	CC-16-00192
25	566301	CC-22-00452
26	566306	CC-23-00627
27	566746	No CC Associated with this Ticket No.
28	566625	CC-24-00417
29	566439	CC-24-00145
30	566112	CC-12-00982
31	566442	CC-24-00150
32	566154	CC-17-00770
33	566418	CC-24-00109
34	566257	CC-20-00338
35	566121	CC-16-00006
36	566157	CC-18-00103
37	566697	No CC Associated with this Ticket No.
38	566531	CC-24-00282
39	566676	No CC Associated with this Ticket No.
40	566729	No CC Associated with this Ticket No.
41	566117	CC-14-00264
42	566475	CC-24-00199
43	566628	CC-24-00420
44	566450	CC-24-00162

[REDACTED]



Appendix C: Statutory Excerpt of § 24.2-948.5

§ 24.2-948.5. Reviews of campaign finance reports and records.

A. The Department shall have the authority to review the reports and records of the campaign committees. The purposes of the review shall be to (i) reconcile the balance in the campaign depository with the amounts reported in the candidate's reports of receipts and expenditures and (ii) review the reports for mathematical accuracy and facial completeness including the reporting of specific information required by law. In the performance of its review, the Department is authorized to request the production of monthly bank statements for, and copies of checks issued on, campaign depositories and itemized bills, invoices, and receipts for any expenditure of campaign funds in an amount greater than \$500.

B. The Department shall review the reports and records of the campaign committees within 180 days following the general election. The Department shall review the reports and records of all of the campaign committees for candidates, including losing primary candidates, for statewide office; 10 percent of the campaign committees for candidates, including losing primary candidates, for the Senate and House of Delegates; and one percent of candidates, including losing primary candidates, for all other offices in any year in which such offices are elected. The State Board shall meet publicly to select the campaign committees to be reviewed by a drawing that ensures selection on a random basis.

C. No review shall be conducted of a campaign committee for any office that has received less than \$25,000 in contributions during the campaign, including the transfer of surplus funds from a prior campaign. Campaign committees for candidates that are exempt from review pursuant to this subsection shall not be included in the drawing provided for in subsection B or counted in determining the number that equals the relevant percentage of the campaign committees to be reviewed.

D. In the performance of its duties under this section, the Department may employ the services of additional personnel to the extent that appropriated funds are available to the Department for such purpose.

E. The Department shall make a report of the results of its reviews available to the State Board, the Governor, and the General Assembly by July 1 of each year following the election year for the office to which the review pertains and the same shall be posted to the Department's website.