



**CITY OF PHILADELPHIA
BOARD OF ETHICS**

**PROCEDURE FOR LATE FILING PENALTY ASSESSMENT LETTER
FOR CANDIDATE COMMITTEE 24 HOUR REPORTS**

Philadelphia’s Campaign Finance Law requires that those who participate in covered City elections file campaign finance reports with the Board of Ethics. In addition to pre and post-election reports, candidate political committees must, during the two weeks preceding an election, file reports disclosing any contributions of \$500 or more received. These reports are due within 24 hours of receipt of the triggering contribution and are therefore known as 24 hour reports. 24 hour reports ensure that the public has access to information about large contributions received by candidates shortly before an election.

Board Enforcement Staff routinely review campaign finance records to determine whether all candidate political committees timely filed required 24 hour reports. In order to expedite and simplify the assessment of penalties for the late filing of 24 hour reports, Enforcement Staff shall use the following procedure:

- If Enforcement Staff determine that a candidate political committee has failed to file a required report, they shall promptly attempt to contact the committee.
- If the committee files the required report within 14 days of contact from Enforcement Staff, the Executive Director will not pursue an enforcement action if the committee pays a civil monetary penalty in the amount indicated in the below schedule.
- Upon receipt of such payment, the Executive Director shall consider the matter closed and shall take no further action upon it.
- Enforcement Staff shall routinely notify the Board in public meetings of all late filings they have resolved through this procedure.

The Executive Director need not use this procedure if the Executive Director believes that the penalties set forth below would be insufficient or if, due to extraordinary circumstances, the Executive Director believes a penalty would be inappropriate.

PENALTY SCHEDULE
<ul style="list-style-type: none">▪ \$1,000 per late 24 hour report.▪ 25% increase in penalties if the filer has previously paid a civil monetary penalty arising from late filing of campaign finance reports with the Board▪ If the filer has more than one late report, the filer shall receive the following reductions, so long as the total amount assessed is at least \$1,000:<ul style="list-style-type: none">○ 25% reduction in penalties if the filer made a good faith effort during the 24 hour reporting period to comply by:<ul style="list-style-type: none">- filing a significant percentage of the reports required; or- disclosing a significant percentage of the contributions received (either by dollar amount or number of transactions)

Approved by Board: May 24, 2017