

# IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD

An Independent Agency of the Executive Branch

MEGAN TOOKER  
Executive Director  
& Legal Counsel

510 East 12<sup>th</sup>, Suite 1A  
Des Moines, Iowa 50319  
Telephone 515-281-4028/Fax 515-281-4073  
[www.iowa.gov/ethics](http://www.iowa.gov/ethics)

**BOARD MEMBERS:**

James Albert, Chair  
John Walsh, Vice Chair  
Saima Zafar  
Carole Tillotson  
Jonathan Roos  
Mary Rueter

via email – [clgolding@aol.com](mailto:clgolding@aol.com)

December 9, 2014

Mrs. Cindy Golding  
Chair - Linn County Republican Central Committee  
7000 Tower Terrace Road  
Cedar Rapids, IA 52411

Dear Cindy:

In early November, you called me and expressed concern to me that your 2014 disclosure reports were not accurate. You advised me that you were conducting a review of your disclosure reports and that you would share with me your findings. On the 20<sup>th</sup> of November, you provided me with an audit report of your findings for the period of May 2013 through October 2014. We conducted our own audit after you provided us with bank statements and copies of deposit slips. I have enclosed our findings and highlighted in red the items that were not identified in your audit report. As you know, your committee has had a busy year and has collected a great deal of money over a period of time from many different sources. It was difficult to reconcile the cash contributions on the deposit slips. Some of the cash deposits were labeled and others were not. We also found some cash deposits which were labeled but the corresponding entries on the disclosure reports did not match. Our findings detail, bullet point by bullet point, each issue we identified and how you need to correct it.

I would also like to bring a couple of rules to your attention. Iowa Administrative Code rule 351—4.5(1) requires the treasurer to “deposit all contributions within seven days of receipt by the treasurer in an account maintained by the committee.” Rule 351—4.14(3) addresses how to report contributions from joint checking accounts. It states “if the check is on a joint account, the contribution shall be presumed to be from the person who signs the check.” Please make sure your committee is following these rules as well as all other applicable rules in chapter 4 of the Ethics Board’s administrative rules.

I would appreciate you reviewing this list and letting me know if there is anything with which you disagree. I am also giving this list to Jim Conklin in order to give him the opportunity to respond to it. Many of the issues are easily resolvable. For example, you can easily change the contributor's name or check number on the disclosure reports. Other issues may take you some time to resolve. For example, I was not able to reconcile all the cash deposits from January 21, 2014 with the reported cash contributions. You will need to determine whether the deposit amounts or the reported amounts are correct. Let's plan to talk by telephone by the end of next week.

Sincerely,



Megan Tooker

cc: Jim Conklin via email - [jim.conklin.jc@gmail.com](mailto:jim.conklin.jc@gmail.com)