Lobbyist Expenditure Reporting

Step-by-Step Instructions

(Revised 1/29/15)

Contents

General Information

The guidelines in this document describe the typical series of steps to complete the task described. (Alternate) steps may be available.

Your ability to execute the transactions and steps described in this guide will depend on your user login security role and the access permissions you have been granted.

Horizontal Page Navigation Tabs are located in the menu bar at the top of the page. Each has a set of choices to separate functionality and to help you navigate through the system:

If you are a...	***Then...***
New user of The Guardian system	Click Registration on the menu bar. Review the Step-by-Step document and simulations that describe the registration process.
Registered user of the system	Click Filer Login on the menu bar. Proceed with this document and appropriate simulations.

Did you know …

Oklahoma now recognizes three types of lobbyists:

1. private lobbyists who lobby the legislature;

2. private lobbyists who lobby executive branch agencies;

3. state employees who lobby the legislature as part of their job responsibilities.

The **Lobbyist or Liaison Expenditure Report** replaces form L-2, used prior to 2015. The new report summarizes financial transactions within the reporting period for:

1. Lobbyist or Liaison expenditures for food and beverages, and for gifts;
2. Lobbyist Principal's expenditures for different types of events.

Each Lobbyist or Liaison Expenditure Report consists of a Summary page with Reporting period totals and Year to date totals, broken down by Types of Expenditures.

Accompanying each summary page are up to four **Schedules**, which are detail pages that will be generated from individual expenditure transactions entered into The Guardian system with dates within the reporting period, based on each expenditure's type:

1. Schedule 1 - Lobbyist or Liaison Expenditures for Food and Beverage;
2. Schedule 2 - Lobbyist or Liaison Expenditures for Other Gifts;
3. Schedule 3 - Lobbyist Principals' Expenditures;
4. Schedule 4 - Lobbyist or Liaison Reporting Expenditures On Behalf of Lobbyist Principals.

Did you know …

All gifts are prohibited unless specifically allowed by the Ethics Rules or other law.

Gift limits changed in 2015. Lobbyists and liaisons can spend no more than $500 on food and beverage per lobbyist (not per client), and spend no more than $200 for gifts for special occasions. The total spent for food, beverage and gifts cannot exceed $500.

Lobbyist Principals (clients for lobbyists) can sponsor four types of group events but cannot provide individual meals or gifts to state officers and employees that they lobby unless it falls within an exception to the rules.

Expenditure Categories

When you report lobbying expenditures, there are two general categories:

- **Lobbyist or Liaison Expenditures**
  Expenditures incurred while conducting lobbying activity.
- **Lobbyist Principal Expenditures**
  These apply to Legislative Liaisons and Legislative Liaisons only.
  Expenditures for four types of events.

Expenditure Types

Descriptive information is typically required with each of your expenditures.

When you report Lobbyist or Liaison Expenditures, allowable Types are:

- **Meals and Other Food and Beverage**
  For this type, select a type of meal in the "Description" dropdown list or "Other", in which case a description in the "Other Food and Beverage Description" text box is required; the "Explanation" text box is optional.
- **Gifts to State Officer or Employee**
  In the "Explanation" text box, describe the gift given, identify the occasion for the gift, and provide the name of the state officer or employee in the "Recipient Information".
- **Gifts to Family Member of State Officer or Employee**
  In the "Explanation" text box you must describe the gift given and identify the occasion for the gift (allowable choices are: Marriage, Serious Illness, Birth or Adoption, Retirement), the name of the family member receiving the gift and the related state officer or employee in the Recipient section.

When you report Lobbyist Principal Expenditures, allowable Types are:

- **Event to which all legislators are invited**
- **Caucus Event**
  House or Senate, Democrat or Republican
- **Committee / Subcommittee Event**
  House or Senate, Committee name, Subcommittee name
- **Out of State Event**

Did you know …

Offset records ensure The Guardian System year-to-date totals are accurate.

Expenditure "Offset Records"

Occasionally, if you needed to amend previously-reported expenditure data, you may encounter offset records (expenditure transactions) in the system.

To effectively track and summarize activity related to financial information reported, the system performs calculations and maintains various totals. To maintain the integrity of this process, once transactions are filed on a periodic report and made available to the public, they are locked.

Because of this, when it is necessary to update / delete a transaction, rather than changing the filed and publicly-reported transaction *in place*, the system stores an offset record to negate the original transaction, as well as a storing new transaction containing the updated (amended) value.

Amended information will show the offset record (the reversal of what was originally filed) as well as the updated transaction record, to clarify what was changed on subsequent amendments while maintaining accurate running totals.

After a change neither the system-generated offset transactions nor the original transactions can be updated. Updates to filed transactions will always be made through current transactions, using this mechanism.

Section 1 – Getting Ready in Your Workspace

Did you know …

If you have multiple accounts you can call or email the Ethics Commission to merge your accounts so you only have to login once to access all of your accounts.

(405) 521-3451

ethics@ethics.ok.gov

Log in to The Guardian system, entering the user ID with which you are registered.

NOTE: If you are a Guardian system user associated with more than one Lobbyist, select the one with which you want to work to go to its workspace. Thereafter you may work on other entities by using the Switch Organization link.

You will be taken to your **Home** (a.k.a. your "**Entity Overview**") page, where your:

- **Account Status** shows (at least) the total of your "Unfiled Expenditures" which includes your expenditures that have been entered into the system, but have not yet been filed on a report to the Ethics Commission … and are therefore *not* yet publicly viewable;
- **Filed Transaction History** shows your total "Filed Expenditures" which are your expenditures that have already been reported to the Ethics Commission in previously-submitted filings – these *are* part of the searchable data that is available on the Public Site;
- **Reports Due** shows a grid of the next reports you are required to file, including the begin/end date of each reporting period, the date by which each report is due, and the report's status – whether or not each report has been filed.

What Next?

If you still have expenditures to enter before filing your next report:

- click Expenditures in the menu bar of your Home page;
- you will be taken to the **Expenditure Administration** page;
- refer to Sections 2 and 3 of this document.

… OR, if you have no more expenditures to enter and if you are ready to file your next report with the Ethics Commission:

1. click Filings in the menu bar of your **Home page**;
2. you will be taken to the **Filing Administration** page;
3. refer to Section 6 of this document.

Section 2 – Entering Expenditure Data

Lobbyist or Liaison Expenditures (for Schedules 1 and 2)

Did you know …

The Guardian System maintains expenditure records on a per expenditure level, per report level and per year level.

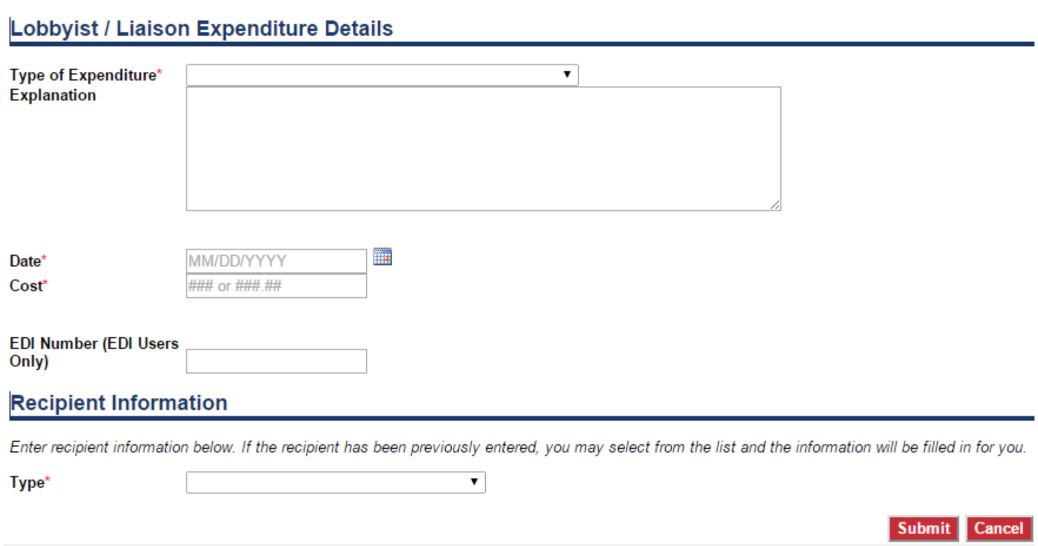
You can use the "Explanation" textbox on any expenditure page to provide additional information that you want to share about that expense.

There is a shortcut for previously entered legislator recipients. Select the name from the recipient dropdown list and it will automatically populate the title and agency for you.

Clicking the Expenditures choice in the menu bar of your Home page takes you to the **Expenditure Administration** page, from which you add or update expenditures. It includes:

- up to 100 of your most recently entered/modified expenditures ;
- links next to each expenditure so you can Update or Delete each (note that for transactions that need to be updated after being filed, only the most recently modified version can be updated – and links are hidden on historic and offset records);
- **"Add"** buttons take you to appropriate Expenditure Entry pages;
- **"Find"** buttons so you can locate existing transactions (unfiled or filed, using criteria such as: date, amount, type, and recipient) which are shown in a grid with links to Update or Delete;
- "Update a Recipient" link to take you to the Lobbyist and Liaison Recipient Maintenance page (described in section 5).

If you click the **Add** button to the right of "**Lobbyist or Liaison Expenditures**", the system displays the **Lobbyist / Liaison Expenditure Details** page, which is used for expenditures that would appear on Lobbyist Expenditure Schedules 1 and 2.



Did you know …

There is a shortcut for previously entered legislator recipients. Select the name from the "previously entered legislators" dropdown list and it will automatically populate the title and legislative entity for you.

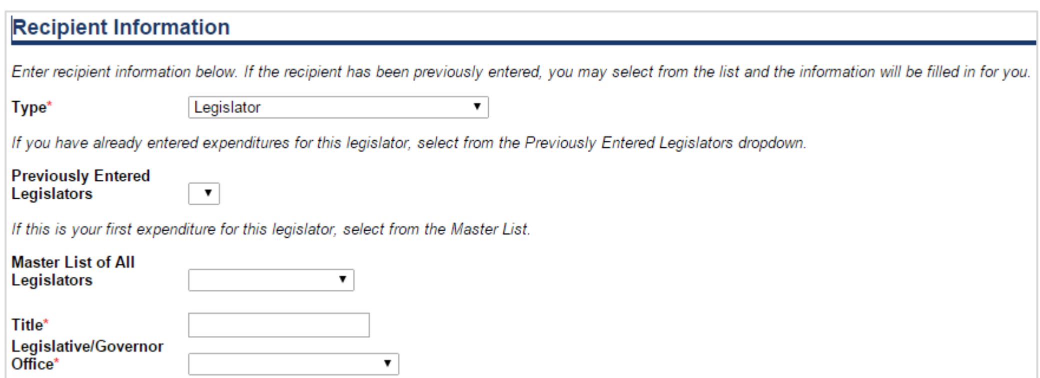
Important: *Required fields are indicated by a red (*) asterisk.*

Under **Lobbyist / Liaison Expenditure Details**:

1. Select the **Type of Expenditure*** from the list in the dropdown.
   For this category of expenditures, your choices are:
   a. Meals and Other Food and Beverage
   b. Gifts to State Officer or Employee
   c. Gifts to Family Member of State Officer or Employee
2. Provide an **Explanation** of what was purchased and the occasion and/or purpose with which it was associated.
3. Enter the **Date*** on which the expenditure was incurred.
   You can use the calendar control to fill this field for you
4. Enter the **Cost*** amount of the expenditure
5. The **EDI Number** is only used when a file of expenditure transactions are imported from another system (other than The Guardian).

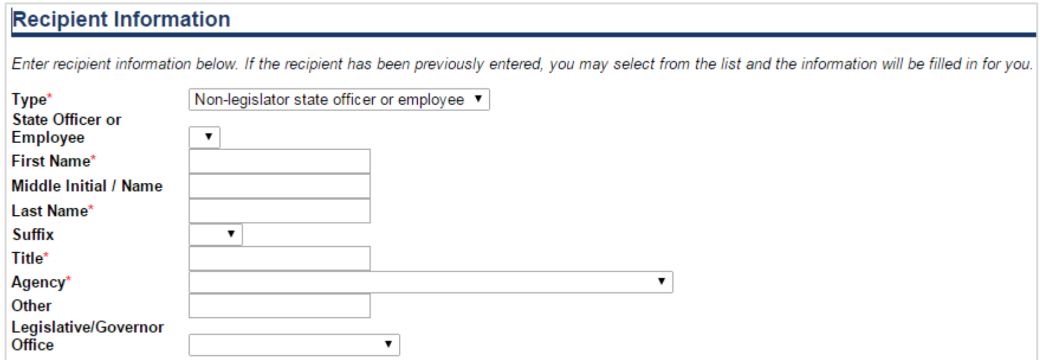
Under **Recipient Information**:

6. Click the appropriate Type* from the list in the dropdown.
   For this category of expenditures, your choices are:
   a. Legislator
   b. Non-legislator state officer or employee
7. If you chose "**Legislator**", the following fields will appear (otherwise see the next step in this document):



   a. At this point you have a choice … If the expenditure is associated with a legislator for whom you previously entered at an expenditure, a list of those names will be available from which you can choose.
   b. OR … If you have NOT previously associated an expenditure with the legislator for this transaction, choose a name from the **Master List** dropdown.
   c. Enter the **Title*** of the legislator.
   d. Enter the **Office*** of the legislator.

8. … OR, if you chose “**Non-legislator state officer or employee**”, the following fields will appear:



   e. Fill in the data fields as required, using the dropdown lists wherever they are provided.

If you click the **Cancel** button, the system will discard any data you have entered on the page and will not store the Lobbyist/Liaison Expenditure transaction.

When the **Submit** button is clicked, the system stores the Lobbyist/Liaison Expenditure transaction, unless there are validation errors which you will be required to correct before you click **Submit** again.

In either case, you will then be returned to your **Expenditure Administration** page.

Lobbyist Principal Expenditures (for Schedules 3 and 4)

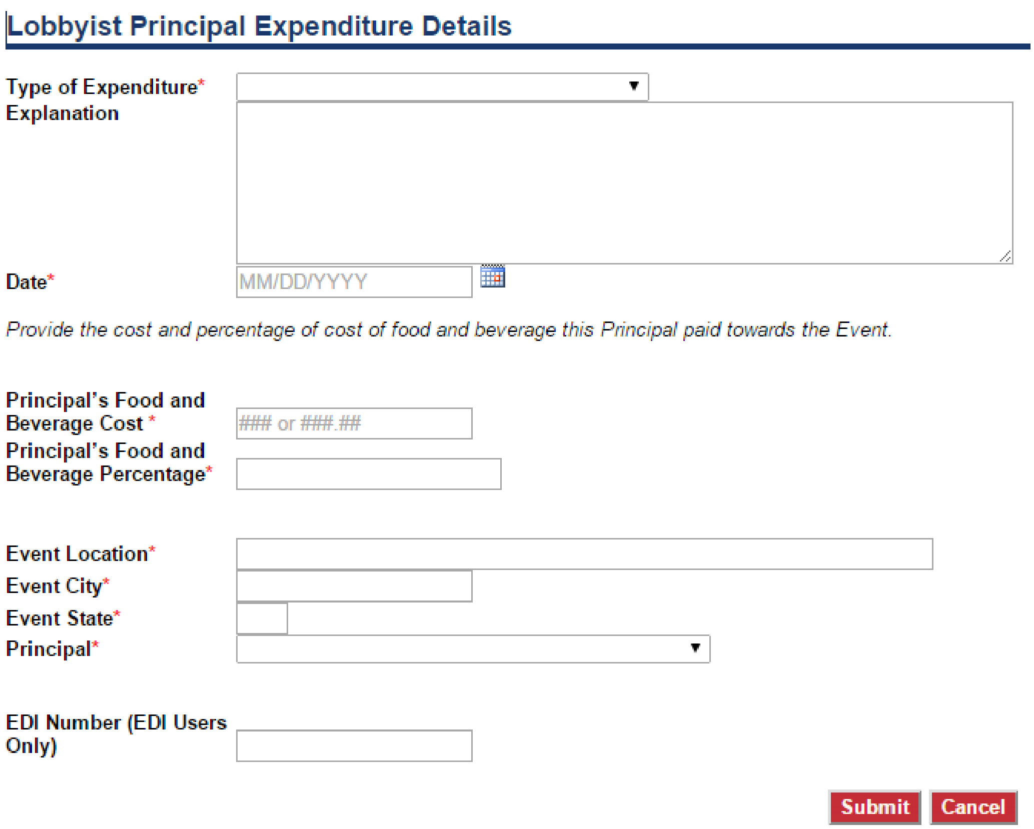
Did you know …

Lobbyist Principals can share the cost of food and beverage for an event. The lobbyist principal will only report their own cost as a dollar amount and overall percentage.

When you enter lobbyist principal events, the system automatically gives you an option of the principals you represent.

As described at the beginning of the previous section, clicking the Expenditures choice in the menu bar of your Home page takes you to the **Expenditure Administration** page, from which you add or update expenditures.

If you click the **Add** button to the right of "**Lobbyist Principal Expenditures**", the system displays the **Lobbyist Principal Expenditure Details** page, which is used for expenditures that would appear on Lobbyist Expenditure Schedules 3 and 4.


Lobbyist Principal Expenditure Details

Type of Expenditure*
Explanation
Date* MM/DD/YYYY

Provide the cost and percentage of cost of food and beverage this Principal paid towards the Event.

Principal's Food and Beverage Cost * ### or ###.##
Principal's Food and Beverage Percentage*

Event Location*
Event City*
Event State*
Principal*

EDI Number (EDI Users Only)

Submit Cancel

Did you know … *By Rule, Committee and Subcommittee Events are the only events which must be held at the State Capitol.*	***Important:*** *Required fields are indicated by a red (*) asterisk.*

Under **Lobbyist Principal Expenditure Details**:

1. Select the **Type of Expenditure*** from the list in the dropdown.
   For this category of expenditures, your choices are:
   a. Caucus Event
   b. Committee / Subcommittee Event
   c. Events to which all Legislators are invited
   d. Out of State Event
2. Provide an **Explanation** of the event, with appropriate details such as its location and purpose.
3. Enter the **Date*** on which the Event occurred (when the expenditure was incurred).
   You can use the calendar control to fill this field for you
4. Enter the **Principal's Food and Beverage Cost*** amount of the expenditure. In cases where multiple principals split the cost of the event, this would be the dollar share attributable to the specific principal on this transaction.
5. Enter the **Principal's Food and Beverage Percentage*** - this is the percentage amount of the total food and beverage expenditure for the event for which the Principal paid. If the cost of the event is split between multiple lobbyist principals, it is the percentage amount of the total cost of food and beverage specifically attributable to the lobbyist principal on this transaction.
6. Enter the **Event Location*** in the data field (usually the facility name).
7. Enter the **Event City*** in the data field.
8. Enter the **Event State*** in the data field.
9. Choose the **Principal*** from the dropdown list of your associated principals.
10. The **EDI Number** is only used when a file of expenditure transactions are imported from another system (other than The Guardian).

If you click the **Cancel** button, the system will discard any data you have entered on the page and will not store the Lobbyist/Liaison Expenditure transaction.

When the **Submit** button is clicked, the system stores the Lobbyist Principal Expenditure transaction, unless there are validation errors which you will be required to correct before you click **Submit** again.

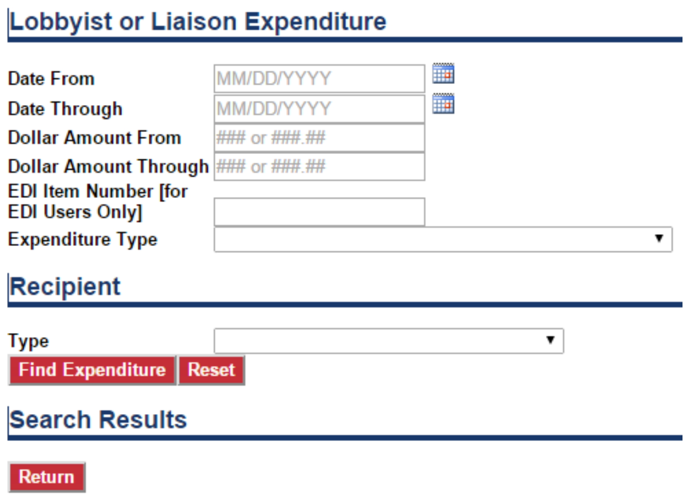
In either case, you will then be returned to your **Expenditure Administration** page.

Section 3 – Searching & Updating Expenditure Data

Finding your Expenditure data

Clicking the Expenditures choice in the menu bar of your Home page takes you to the **Expenditure Administration** page.

1. Click the **Find** button to the right of "**Lobbyist or Liaison Expenditures**", to see the Lobbyist or Liaison Expenditure search page to look for transactions that would appear on Lobbyist Expenditure Schedules 1 and 2.



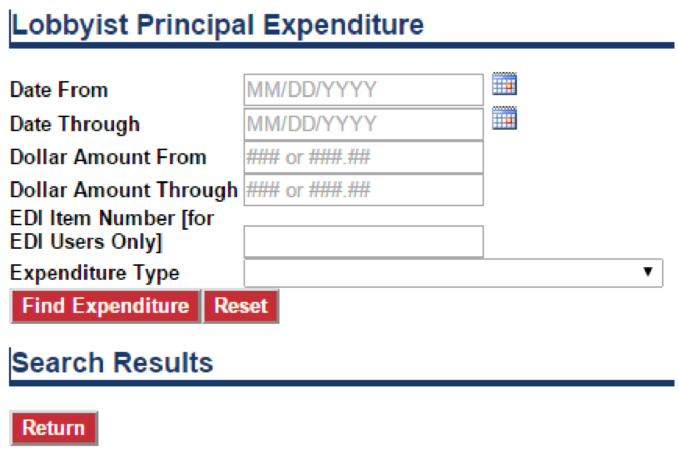
2. Enter at least one search criteria to narrow the results returned:
   a. Enter values in the **Date From** and **Date Through** fields to constrain the start and end of the period within which expenditure transactions are searched.
   b. Enter values in **Dollar Amount From** (lower limit) and **Dollar Amount Through** (upper limit) to exclude expenditure transactions with amounts outside the range you specify (i.e. less than the From/lower number or more than the Through/upper).
   c. You will only specify an **EDI Item Number** value to find expenditures in the system that came as a result of importing a file of transactions from another system.
   d. You can restrict your results to a specific Expenditure Type and/or a specific Recipient Type, using the dropdowns.

3. Click **Find Expenditures** to search for expenditures
   OR click **Reset** to clear the search criteria fields on this page.

A successful search will return a grid of any transactions that meet your criteria.

On the **Expenditure Administration** page:

1. Click the **Find** button to the right of "**Lobbyist Principal Expenditures**" to get to the Lobbyist Principal Expenditure Details page, to look for transactions that would appear on Lobbyist Expenditure Schedules 3 and 4.



2. Enter at least one search criteria to narrow the results returned:
   a. Values you enter in the **Date From** and **Date Through** fields constrain the start and end of the period within which expenditure transactions are searched.
   b. Values you enter in **Dollar Amount From** (lower limit) and **Dollar Amount Through** (upper limit) exclude expenditure transactions with amounts outside the range you specify (i.e. less than the From/lower number or more than the Through/upper).
   c. You will only specify an **EDI Item Number** value to find expenditures in the system that came as a result of importing a file of transactions from another system.
   d. You can restrict your results to a specific **Expenditure Type** using the dropdown.

3. Click **Find Expenditures** to search for expenditures
   OR click **Reset** to clear the search criteria fields on the page.

A successful search will return a grid of any transactions that meet your criteria.

Updating your Expenditure data

Did you know …

The system maintains various totals. Once transactions are filed, they are locked.

Instead of changing a filed expenditure, the system stores an extra "offset" record to negate the original transaction and a new transaction containing the updated amount.

After amending, neither the system-generated offset records nor the changed transactions can be updated.

In the "most recent" (100) transactions grid on your **Expenditure Administration** page OR from the grid of search results returned:

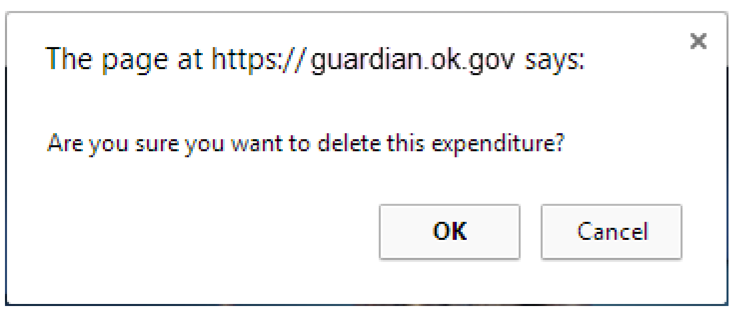
- each row/transaction (that can be updated) will have Update and Delete links in the (rightmost) "**Action**" column; use these links to change or remove expenditures that were previously entered into the system.

NOTE: When updating, fields that cannot change will have a gray background.

Update: Use the fields on the Update pages just as you did when entering the expenditure. When you are finished entering your changes, click the:

- **Submit** button to save the change;
- **Cancel** button to leave the page without changing data in the system.

Delete: If you click this link for a row in the grid of transaction data, you will be presented with this dialog box, asking you to confirm that you want to proceed with the deletion:



Click **OK** to delete the expenditure record or **Cancel** to leave it in the system.

Section 4 – EDI: Uploading Expenditure data into The Guardian system

Electronic Data Interchange (EDI) allows importing a file of transactions from another system.

Did you know … *Secretary of State Registered Entity is a Business Corporation or Partnership registered with the Oklahoma SOS.* *For your convenience the Commission pulls information from the SOS database so you can search for it within The Guardian System.* *If your Principal is not listed, contact the Principal directly to get official contact information.*	***NOTE: This capability is NOT currently available in the system, but is coming soon. A function to import a file of transactions exported from another system will be added to The Guardian in a forthcoming release. The Ethics Commission will communicate when this capability becomes available.*** If you or your organization use another software tool to record financial activity, it may be possible to export transactions from that software to a file in a format that can be imported directly into the The Guardian system, rather than keying it in. To use the transaction import capability, you will typically work with your software vendor to ensure the data is correctly formatted. Contact the Ethics Commission for more information about this capability.

Section 5 – Maintaining Expenditure Recipients

Did you know …

*Expenditure **Recipients** are the beneficiaries of the expenditure, not the entity with which the expenditure was incurred (to which the money was paid).*

Recipients are of two types:

- *Legislator*
- *Non-legislator state officer or employee*

NOTE: This capability is NOT currently available in the system, but is coming soon.

Whenever a filer enters a new recipient (beneficiary) as part of entering an expenditure, that recipient will be saved and thereafter available to re-use on future expenditure transactions.

A maintenance function will be available from your Expenditure Administration page so you can maintain a list of their expenditure recipients.

When a recipient is changed, only financial reports filed after the change will reflect the updated recipient information. Previous reports will show the recipient as it was in the system at the time the report was filed.

Section 6 – Filing Your Lobbyist Reports

Filings page: Reports Due & Filing History

Did you know …

Until you actually file a report containing those transactions, from your own secure workspace, they will NOT appear on the public web site.

There are two grids of reports on your Filings page.

1) The **Reports Due** grid lists all scheduled and unfiled reports, next due first:

Reports Due

Report	Period Begin	Period End	Due Date	Status	Action
JANUARY LOBBYIST REPORT	1/1/2015	1/31/2015	2/5/2015	Not Filed	View/File
FEBRUARY LOBBYIST REPORT	2/1/2015	2/28/2015	3/5/2015	Not Filed	
MARCH LOBBYIST REPORT	3/1/2015	3/31/2015	4/5/2015	Not Filed	
APRIL LOBBYIST REPORT	4/1/2015	4/30/2015	5/5/2015	Not Filed	
MAY LOBBYIST REPORT	5/1/2015	5/31/2015	6/5/2015	Not Filed	
JUNE LOBBYIST REPORT	6/1/2015	6/30/2015	7/5/2015	Not Filed	
JULY - DEC LOBBYIST REPORT	7/1/2015	12/31/2015	1/5/2016	Not Filed	

Since regular periodic reports must be filed in order, *only the next* report due will have links next to it (in the **Action** column), while supplemental reports that may have been added to your schedule can be filed whenever appropriate.

- the **Status** column may show “Not Filed” or “Checked In” (with date);
- the View/File link will take you to the **Filing** page, where you can view calculated report totals and submit the report when you are ready.

2) The **Filing History** grid lists all reports filed, most recent first.

Filing History

View / Print Registration Card

Report	Period Begin	Period End	Due Date	Filed	Amended	View	Amend
Lobbyist Registration				12/3/2014	No	View	Amend Lobbyist Amend Principals

Actions available for each report include:

- View will take you to the **View Filing** page, which lists the original filing and amendments to the report (if any) and allows you to view details of each;
- Amend … will take you to the appropriate page to formally change the report and file an amendment (there may be more than one Amend link – for example, for Lobbyist or for Principal)

Did you know …

<u>Until</u> you actually file a report containing those transactions, from your own secure workspace, they will NOT appear on the public web site.

<u>NOTE:</u>

*On the **File Report** page, you can always click the **Cancel** button at the bottom of the page to discard any information you have entered on that page and not save (file) the report in the system.*

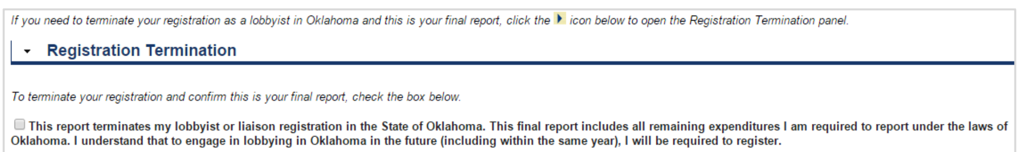
When you deliberately File a Report in The Guardian system, all expenditure transactions you have entered in the reporting period are gathered into the report and it is made available to the public (on the public Search pages) and to of course to the Ethics Commission. With the filing process, you must also attest that certain information is correct and you also have the opportunity to formally terminate lobbying the State of Oklahoma, if you are ready to do that.

To File a Report:

1. Click Filings in the menu bar at the top of the page to go to the **Filing Administration** page.

2. In the **Reports Due** grid, in the row of the report you want to file, click the <u>View/File</u> link in the **Action** column, which will allow you to:
   - view a PREVIOUS filing as it was originally submitted, as well as any amendments to it, with details of each;
   - use the **File Report** page to submit your NEXT filing (or a Supplemental Report) to the system.

3. If you are <u>terminating</u> your lobbying in Oklahoma and want this to be your final report, click on the Registration Termination heading to expose the check box – click on the checkbox to indicate you are terminating.

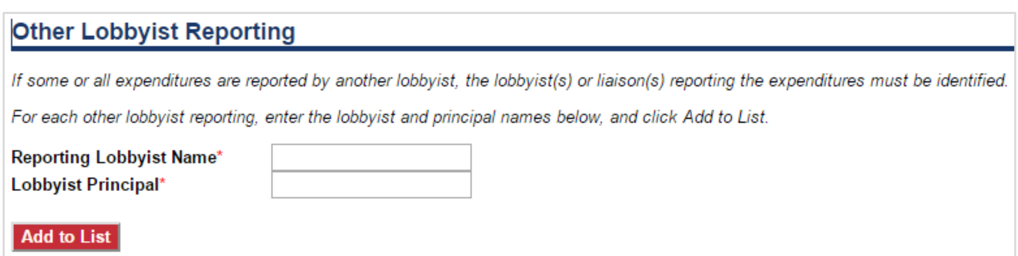

If you need to terminate your registration as a lobbyist in Oklahoma and this is your final report, click the icon below to open the Registration Termination panel.

Registration Termination

To terminate your registration and confirm this is your final report, check the box below.

☐ **This report terminates my lobbyist or liaison registration in the State of Oklahoma. This final report includes all remaining expenditures I am required to report under the laws of Oklahoma. I understand that to engage in lobbying in Oklahoma in the future (including within the same year), I will be required to register.**

4. If any of the expenditures on your report were reported by one or more other lobbyists, you must disclose them:


Other Lobbyist Reporting

If some or all expenditures are reported by another lobbyist, the lobbyist(s) or liaison(s) reporting the expenditures must be identified.

For each other lobbyist reporting, enter the lobbyist and principal names below, and click Add to List.

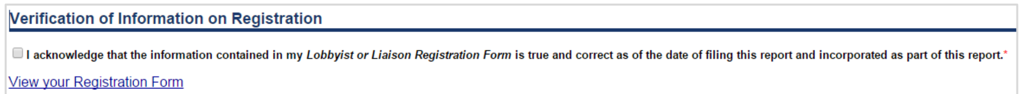
Reporting Lobbyist Name*

Lobbyist Principal*

Add to List

   a. Enter the Lobbyist Name and Lobbyist Principal
   b. Click the **Add to List** button
   c. Repeat as often as necessary

5. You must click on the checkbox under **Verification of Information on Registration** to acknowledge that the information in your Lobbyist or Liaison Registration Form is true and correct as of the date of filing:



Verification of Information on Registration

☐ I acknowledge that the information contained in my *Lobbyist or Liaison Registration Form* is true and correct as of the date of filing this report and incorporated as part of this report.*

View your Registration Form

Note that you can click the "View your Registration Form" link at this time to confirm what is stored in the system with your registration. If you need to update your registration information, **Cancel** *out of the* ***File Report*** *page and amend your* ***Registration*** *information as appropriate.*

6. Examine the **Report Summary** grid to ensure all amounts are what you expect them to be. Also examine the **Unfiled Transactions Prior to this Reporting Period** grid, if any data appears there for your report.
    a. If any transactions in your report have warnings that have not been corrected, a message is shown with a list of the warnings. You may **Cancel** out of the **File Report** page and return to the transactions to correct the issues. If you file the report with outstanding warnings, the Ethics Commission will be aware of it.
    b. or if any of your summary totals are not what you expected Use the **Preview** button to review the detail of your report before filing. Preview includes the summary page and all relevant Schedules.
    c. If changes need to be made to individual transactions, return to the Expenditure Administration section, and correct the individual transactions before filing your report. Once the Summary totals and individual Schedules are correct you are ready to proceed.

7. Before you file your report, under **Submit Report** heading, you must click the checkbox to attest that the report you are filing contains information that is complete, true and accurate.

8. Click the **File** button to submit your report. You will be transferred to a confirmation page with a message indicating the report was successfully filed. The confirmation page will provide a link to view and print a PDF of your final filed report.

NOTE: If you need to change Expenditures that are on a previously-filed report, first update them as described in Section 3 of this document.

After you have filed reports, they are moved from the Reports Due grid to the **Filing History** grid on your **Filings** page:

Filing History

View / Print Registration Card

Report	Period Begin	Period End	Due Date	Filed	Amended	View	Amend	Correct	Audit
JANUARY LOBBYIST REPORT	1/1/2015	1/31/2015	2/5/2015	1/27/2015	No	View	Amend		
Lobbyist Registration				1/26/2015	No	View	Amend Lobbyist Amend Principals	Correct Lobbyist Correct Principals	

1. In the row for the report you want to amend, click the Amend link to go to that report's **File Report** page.

2. Use the fields and controls on the **File Report** page just as you did when previously filing the report.
   a. summary totals of amended reports will include:
      i. all items reported on the prior version(s) of the report;
      ii. any new unfiled items from the same reporting period that have been added since the report was originally filed;
      iii. any new unfiled items prior to the reporting period.
   b. any unfiled transactions with dates prior to the reporting period are automatically included in the amended report and are are listed on the page for you to review before submitting the report.

3. When you are finished entering your changes, click the:
   a. **Preview** button to review your report before filing it, including the summary page and all relevant Schedules
   b. **Cancel** button to leave the page without changing the report.
   c. **File** button to save the amended report;