

2019 CPA-Zicklin Index of Corporate Political Disclosure and Accountability Indicators

- A qualitative response of "Yes" or "Not Applicable" to an indicator is given the maximum score.
- A qualitative response of "Partial" is given half of the maximum score.
- A qualitative response of "No" is given a score of 0.

	#	Indicator	Max Score	Total Points
Disclosure	1	Does the company publicly disclose corporate contributions to political candidates, parties and committees , including recipient names and amounts given?	4	36
	2	Does the company publicly disclose payments to 527 groups , such as governors associations and super PACs, including recipient names and amounts given?	4	
	3	Does the company publicly disclose independent political expenditures made in direct support of or opposition to a campaign, including recipient names and amounts given?	4	
	4	Does the company publicly disclose payments to trade associations that the recipient organization may use for political purposes?	6	
	5	Does the company publicly disclose payments to other tax-exempt organizations , such as 501(c)(4)s , that the recipient may use for political purposes?	6	
	6	Does the company publicly disclose a list of the amounts and recipients of payments made by trade associations or other tax exempt organizations of which the company is either a member or donor?	2	
	7	Does the company publicly disclose payments made to influence the outcome of ballot measures , including recipient names and amounts given?	4	
	8	Does the company publicly disclose the company's senior managers (by position/title of the individuals involved) who have final authority over the company's political spending decisions?	2	
	9	Does the company publicly disclose an archive of each political expenditure report, including all direct and/or indirect contributions, for each year since the company began disclosing the information (or at least for the past five years)?	4	
Policy	10	Does the company disclose a detailed policy governing its political expenditures from corporate funds?	6	16
	11	Does the company have a publicly available policy permitting political contributions only through voluntary employee-funded PAC contributions? (No point value, indicator only for research purposes)	Yes/ No	
	12	Does the company have a publicly available policy stating that all of its contributions will promote the interests of the company and will be made without regard for the private political preferences of executives ?	2	
	13	Does the company publicly describe the types of entities considered to be proper recipients of the company's political spending?	2	
	14	Does the company publicly describe its public policy positions that become the basis for its spending decisions with corporate funds?	2	
	15	Does the company have a public policy requiring senior managers to oversee and have final authority over all of the company's political spending?	2	
	16	Does the company have a publicly available policy that the board of directors regularly oversees the company's corporate political activity?	2	
Oversight	17	Does the company have a specified board committee that reviews the company's policy on political expenditures?	2	18
	18	Does the company have a specified board committee that reviews the company's political expenditures made with corporate funds?	2	
	19	Does the company have a specified board committee that reviews the company's payments to trade associations and other tax-exempt organizations that may be used for political purposes?	2	
	20	Does the company have a specified board committee that approves political expenditures from corporate funds?	2	
	21	Does the company have a specified board committee , composed entirely of outside directors , that oversees its political activity?	2	
	22	Does the company post on its website a detailed report of its political spending with corporate funds semiannually?	4	
	23	Does the company make available a dedicated political disclosure webpage found through search or accessible within three mouse-clicks from homepage?	2	
	24	Does the company disclose an internal process for or an affirmative statement on ensuring compliance with its political spending policy?	2	

Total Points Available: 70