THE CITY OF SAN DIEGO

FINAL AUDIT REPORT

November 23, 2010

Mr. Michael J. Aguirre
Re-Elect City Attorney Mike Aguirre
3367 Albatross Street
San Diego, CA 92103-5501

Treasurer: Nancy R. Haley
Scott & Cronin, LLP
330 Encinitas Blvd., Suite 101
Encinitas, CA 92024-8705

SAN DIEGO ETHICS COMMISSION
AUDIT REPORT:
Re-Elect City Attorney Mike Aguirre

I. Introduction

This Audit Report contains information pertaining to the audit of the committee, Re-Elect City Attorney Mike Aguirre, Identification Number 1298515 ("the Committee") for the period from May 29, 2007, through April 27, 2009. The Committee was selected for audit by a designee of the City Clerk in a random drawing conducted at a public meeting of the Ethics Commission held on September 18, 2009. The audit was conducted to determine whether the Committee materially complied with the requirements and prohibitions imposed by the City of San Diego's Election Campaign Control Ordinance (San Diego Municipal Code Chapter 2, Article 7, Division 29).

During the period covered by the audit, the Committee reported total contributions of $261,288.25 (inclusive of $928.16 in non-monetary contributions) and total expenditures of $264,796.09. Total cash contributions relative to total expenditures resulted in a $4,436.00 monetary shortfall that was offset by the Committee's miscellaneous increase to cash. **The audit revealed no material findings. The committee substantially complied with the disclosure and record-keeping provisions of the San Diego Election Campaign Control Ordinance.**

II. Committee Information

On May 29, 2007, the Committee filed an initial Statement of Organization with the San Diego City Clerk indicating that it had not yet qualified as a committee. On July 2, 2007, the Committee filed an amended Statement of Organization with the San Diego City Clerk indicating that it qualified as a

committee on June 28, 2007. The Committee was formed to support the election of Michael Aguirre for City Attorney in the June 3, 2008, primary election and the November 4, 2008, general election. On May 4, 2009, the Committee filed a Statement of Termination indicating that its filing obligations were completed on April 27, 2009. The Committee's treasurer was Nancy R. Haley of Scott & Cronin, LLP.

III. Audit Authority

The Commission is mandated by San Diego Municipal Code section 26.0414 to audit campaign statements and other relevant documents to determine whether campaign committees comply with applicable requirements and prohibitions imposed by local law.

IV. Audit Scope and Procedures

This audit was performed in accordance with generally accepted auditing standards. The audit involved a thorough review of the Committee's records for the time period covered by the audit. This review was conducted to determine:

1. Compliance with all disclosure requirements, pertaining to contributions, expenditures, accrued expenditures, and loans, including itemization when required;
2. Compliance with applicable filing deadlines;
3. Compliance with restrictions on contributions, loans and expenditures;
4. Accuracy of total reported receipts, disbursements and cash balances as compared to bank records; and
5. Compliance with all record-keeping requirements.

V. Conclusion

Through the examination of the Committee's records and campaign disclosure statements, the Auditor verified that the Committee timely disclosed all contributions received and all expenditures made, and that the Committee maintained the necessary documentation regarding contributions and expenditures. As a result, the Auditor determined that there were no material findings. The Committee substantially complied with the disclosure and record-keeping provisions of the San Diego Election Campaign Control Ordinance.

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Rosalba Gomez — Date
Ethics Commission Auditor

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Lauri Davis — Date
Ethics Commission Senior Investigator