THE CITY OF SAN DIEGO

September 19, 2007

Deborah Berger
Deborah Berger for City Attorney (ID# 1253417)
3750 Valley Vista Fork
Bonita, CA 91902-1126

Re: Ethics Commission Audit

Dear Ms. Berger:

The Ethics Commission audit of the above-referenced committee was concluded on July 3, 2007; a copy of the Final Audit Report is enclosed. This report was presented to and accepted by the Ethics Commission at its July 2007 meeting.

If you have any questions concerning the foregoing, please contact me at your convenience. Thank you for your assistance and cooperation during the course of the audit.

Sincerely,

Francisco Murillo
Auditor

Enclosure

Ethics Commission
1010 Second Avenue, Suite 1530 • San Diego, CA 92101
Tel (619) 533-3476 Fax (619) 533-3448

THE CITY OF SAN DIEGO

FINAL AUDIT REPORT

July 3, 2007

Deborah Berger
Deborah Berger for City Attorney (ID# 1253417)
3750 Valley Vista Fork
Bonita, CA 91902-1126

Treasurer: F. Lawrence Scott, Jr., Treasurer
330 Encinitas Blvd., Suite 101
Encinitas, CA 92024-3723

SAN DIEGO ETHICS COMMISSION AUDIT REPORT:
Deborah Berger for City Attorney

I. Introduction

This Audit Report contains information pertaining to the audit of the committee Deborah Berger for City Attorney (ID# 1253417, "the Committee") for the period February 11, 2003, through March 13, 2006. The Committee was selected for audit by the Ethics Commission at a random drawing conducted on April 25, 2005. The audit was conducted to determine whether the Committee materially complied with the requirements and prohibitions imposed by the California Political Reform Act [PRA] (Government Code Section 81000, *et seq.*) and the City of San Diego's Election Campaign Control Ordinance [ECCO] (San Diego Municipal Code Chapter 2, Article 7, Division 29).

During the period covered by the audit, the Committee reported total contributions of $207,061.62 from 705 contributors and total expenditures of $207,109.38, the difference of $47.76 represents miscellaneous increases to cash. There were no material findings with respect to this Audit Report. The Committee substantially complied with the disclosure and record-keeping provisions of the PRA and ECCO.

II. Committee Information

On February 18, 2003, the Committee filed a Statement of Organization (Form 410) indicating that it qualified as a committee on February 13, 2003. The Committee was formed to support the election of Deborah Berger for City Attorney in the November 2, 2004 election. On April 10, 2006, the Committee filed a Statement of Termination (Form 410) indicating the date of termination was March 13, 2006.

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 and the guidelines set forth in the Ethics Commission Audit Manual. 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 restrictions on contributions, loans, and expenditures;
3. Accuracy of total reported receipts, disbursements, and cash balances as compared to bank records; and
4. 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 all 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 PRA and ECCO.

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Francisco Murillo, CPA — Date
Ethics Commission Auditor

_____ _____

Lauri Davis — Date
Senior Investigator

cc: F. Lawrence Scott, Jr., Treasurer