

Ethics Commission

May 15, 2026

Mr. Victor Lopez
Turn San Diego Around in Support of Larry Turner for Mayor 2024
970 Seacoast Drive, Suite 7
Imperial Beach, CA 91932

SENT VIA-EMAIL

Re: Turn San Diego Around in Support of Larry Turner for Mayor 2024, sponsored by the
Lincoln Club Business League (ID # 1475699)

Dear Mr. Lopez:

The Ethics Commission audit of the above-referenced committee is now concluded, and the Final Audit Report is enclosed. This report was delivered to the Ethics Commission at its regularly-scheduled meeting held on May 14, 2026. Although the report reflects one material finding, the Commission does not believe that the finding warrants an additional administrative remedy. In summary, the Commission determined that education was more appropriate than enforcement in this situation. As a result, the Commission voted to accept the report and take no further action.

Sincerely,

[REDACTED]

Rosalba Gomez
Audit Program Manager

Enclosure

cc: Ms. C. April Boling, Treasurer
7947 Hemingway Avenue
San Diego, CA 92120

FINAL AUDIT REPORT

May 4, 2026

Mr. Victor Lopez
Turn San Diego Around in Support of Larry Turner for Mayor 2024
970 Seacoast Drive, Suite 7
Imperial Beach, CA 91932

Treasurer: C. April Boling
7947 Hemingway Avenue
San Diego, CA 92120

SAN DIEGO ETHICS COMMISSION AUDIT REPORT:

*Turn San Diego Around in Support of Larry Turner for Mayor 2024, sponsored by the
Lincoln Club Business League*

I. Introduction

This Audit Report contains information pertaining to the audit of the committee, Turn San Diego Around in Support of Larry Turner for Mayor 2024, sponsored by the Lincoln Club Business League, Identification Number 1475699 (“the Committee”) for the period from September 30, 2024, through April 11, 2025. 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 11, 2025. 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). The Election Campaign Control Ordinance (ECCO) has been amended on several occasions; all Municipal Code references in this report relate to the provisions of ECCO that were in effect at the time of the actions described herein.

During the period covered by the audit, the Committee reported total contributions of \$1,544,297.61 and total expenditures of \$1,554,883.36. Total cash contributions relative to total expenditures resulted in a \$10,585.75 differential that was reconciled by the Committee’s miscellaneous increase to cash. **The audit revealed one material finding: the committee failed to use all the requisite disclosures in all its campaign advertisements in violation of San Diego Municipal Code section 27.2970.**

II. Committee Information

On October 1, 2024, the Committee filed a Statement of Organization with the San Diego City Clerk indicating that it qualified as a committee. The Committee was formed to support the election of Larry Turner for Mayor in the November 5, 2024, general election. On April 11, 2025, the Committee filed a Statement of Termination indicating that its filing obligations were completed on April 11, 2025. The Committee's treasurer was C. April Boling and the Principal Officer was Victor Lopez.

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. Summary of Applicable Law

Section 27.2970 – Campaign Advertisement Disclosures

- (a) Subject to the additional requirements and exceptions expressly noted in section 27.2970, and limited to advertisements concerning *City candidates* and *City measures*, the campaign advertising disclosure rules included in the Political Reform Act of 1974, as amended, including but not limited to California Government Code sections 84305 through 84511, and the regulations of the California Fair Political Practices Commission, as amended, including but not limited to Regulations 18440 through 18450.11, are adopted by reference and incorporated into the San Diego Municipal Election Campaign Control Ordinance as if fully set forth herein.

....

- (e) Every *primarily formed recipient committee* that has received *contributions* cumulatively totaling \$10,000 or more from any single contributor since the filing of its original Statement of Organization shall include the text “Funding details at www.sandiego.gov/donors” on or during its campaign advertisements in the following manner:
- (1) The disclosure statement shall be made on campaign literature, visual *electronic media communications*, and newspaper and periodical advertisements immediately below and in the same font size and format as the “paid for by” disclosure. For advertisements disseminated over the Internet, the web address portion of the disclosure statement shall be a hyperlink whenever practicable.
 - (2) The disclosure statement shall be made during *telephone communications* and audio-only *electronic media communications* immediately following the “paid for by” or “on behalf of” disclosure in the same pitch and tone as the rest of the advertisement.
 - (3) A *committee* has not violated subsection (e) by failing to include the disclosure statement on a campaign advertisement if the advertising order was placed less than seven calendar days after first receiving *contributions* cumulatively totaling \$10,000 or more from any single contributor.

....

VI. Material Findings

Section 27.2970: Campaign Advertisements

SDMC section 27.2970 incorporates the California campaign advertisement disclosure requirements. SDMC section 27.2970(e) states that primarily formed recipient committees who receive cumulative contributions of \$10,000 or more from any single contributor must include the text “Funding details at www.sandiego.gov/donors” on advertisement disclosures. The text “Funding details at www.sandiego.gov/donors” should be included on the disclosures for campaign literature, visual electronic media, newspaper, periodical, telephone communication, and internet disseminated advertisements.

The audit review found that the Committee paid for and disseminated various forms of advertisements in support of Larry Turner for Mayor. The following table reflects the total advertisements that were purchased and disseminated:

Vendor	Description	Amount
CPI Media Partners LLC	TV/Digital Advertising	\$ 350,000.00
CPI Media Partners LLC	TV/Digital Advertising	\$ 277,447.50
CPI Media Partners LLC	TV/Digital Advertising	\$ 122,552.50
CPI Media Partners LLC	Digital Advertising	\$ 75,000.00
CPI Media Partners LLC	TV/Digital Advertising	\$ 44,560.00
CPI Media Partners LLC	TV/Digital Advertising	\$ 435,000.00
		\$ 1,304,560.00
San Diego Business Journal	Online magazine advertising	\$ 6,000.00
COGS South Signs	Street sign printing	\$ 8,141.69
Union Printing	Street sign printing	\$ 1,389.83
		\$ 9,531.52
Victory Phones Live	Phone banking/24,483 live calls	\$ 25,673.00
	Total	\$ 1,345,764.52

The submitted Committee campaign advertisement records for the above noted table reflect that the disseminated advertisements complied with the majority of the requisite disclosures. However, the Auditor determined that the requisite “Funding details at www.sandiego.gov/donors” language was absent in every disseminated advertisement. The Auditor determined that all of the Committee’s disseminated advertisements did not fully comply with the disclosure laws, in violation of section 27.2970.

The Committee’s post-audit response contended that it only had two donors of \$10,000 or more whose names were included in every disseminated advertisement as top donors. In addition, the donors were disclosed in the requisite Form 497 within 24 hours of receipt and the corresponding Forms 460. Therefore, even though the “Funding details at www.sandiego.gov/donors” language was not included in advertisements the public was not deprived of the source of Committee donors.

VII. 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. **However, the committee failed to use all the requisite disclosures in all its campaign advertisements in violation of San Diego Municipal Code section 27.2970.**

[REDACTED]

Rosalba Gomez
Audit Program Manager

Date

[REDACTED]

Bryn Kirvin
Executive Director

Date