THE CITY OF SAN DIEGO

August 12, 2016

VIA REGULAR & ELECTRONIC MAIL

Mr. John Hoy
Citizens for Fairness & Jobs Supporting Chris Cate for Council 2014
7185 Navajo Road, Suite P
San Diego, CA 92119

Re: Citizens for Fairness & Jobs Supporting Chris Cate for Council 2014 (ID # 1365589)

Dear Mr. Hoy:

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 August 11, 2016. The Commission observed that the findings reflected in the Audit Report indicate that the committee substantially complied with local campaign laws. As a result, the Commission voted to accept the report.

Sincerely,

[REDACTED]

Rosalba Gomez
Ethics Commission Auditor

Enclosure

cc: C. April Boling, CPA, Treasurer
7185 Navajo Road, Suite P
San Diego, CA 92119

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 27, 2016

Ms. C. April Boling
Citizens for Fairness & Jobs Supporting Chris Cate for Council 2014
7185 Navajo Road, Suite P
San Diego, CA 92119

Treasurer: C. April Boling, CPA
7185 Navajo Road, Suite P
San Diego, CA 92119

SAN DIEGO ETHICS COMMISSION
AUDIT REPORT:
Citizens for Fairness & Jobs Supporting Chris Cate for Council 2014

I. Introduction

This Audit Report contains information pertaining to the audit of the committee, Citizens for Fairness & Jobs Supporting Chris Cate for Council 2014, Identification Number 1365589 ("the Committee") for the period from March 26, 2014, through December 13, 2014. 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 10, 2015. 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 $364,000.00 and total expenditures of $364,000.00. **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 March 26, 2016, 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 Christopher Cate for Council District 6 in the June 3, 2014, primary election and November 4, 2014, general election. On December 15, 2014, the Committee filed a Statement of Termination indicating that its filing obligations were completed on December 13, 2014. The Committee's treasurer was C.

April Boling, CPA and the Committee's Principal Officer was John Hoy.

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.**

[REDACTED]

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Rosalba Gomez
Audit Program Manager

Date

[REDACTED]

_____ _____

Stacey Fulhorst
Executive Director

Date