

June 12, 2020

Mr. Brian Pepin
Independent Leadership Coalition Supporting Chris Cate for Council 2018
427 C Street, Suite 300
San Diego, CA 92101

Re: Independent Leadership Coalition Supporting Chris Cate for Council 2018,
sponsored by the San Diego Regional Chamber of Commerce Political Action
Committee and the Lincoln Club of San Diego County (ID # 1400742)

Dear Mr. Pepin:

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 June 11, 2020. 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
Audit Program Manager

Enclosure

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

FINAL AUDIT REPORT

May 28, 2020

Mr. Brian Pepin
Independent Leadership Coalition Supporting Chris Cate for Council 2018
427 C Street, Suite 300
San Diego, CA 92101

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

SAN DIEGO ETHICS COMMISSION AUDIT REPORT:

Independent Leadership Coalition Supporting Chris Cate for Council 2018, sponsored by the San Diego Regional Chamber of Commerce Political Action Committee and the Lincoln Club of San Diego County

I. Introduction

This Audit Report contains information pertaining to the audit of the committee, Independent Leadership Coalition Supporting Chris Cate for Council 2018, sponsored by the San Diego Regional Chamber of Commerce Political Action Committee and the Lincoln Club of San Diego County, Identification Number 1400742 (“the Committee”) for the period from December 14, 2017, through December 7, 2018. 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 12, 2019. 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 \$410,000.00 and total expenditures of \$410,000.00. **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 December 14, 2017, 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

Chris Cate for Council District 6 in the June 2018 election cycle. On December 7, 2018, the Committee filed a Statement of Termination indicating that its filing obligations were completed on December 7, 2018. The Committee's treasurer was C. April Boling, CPA and the Principal Officer was Brian Pepin.

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

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]

Rosalba Gomez
Audit Program Manager

Date

[REDACTED]

Stacey Fulhorst
Executive Director

Date