



THE CITY OF SAN DIEGO

March 12, 2010

Ms. C. April Boling  
April Boling for City Council  
7185 Navajo Road, Suite P  
San Diego, CA 92119

Re: April Boling for City Council (ID # 1298534)

Dear Ms. Boling:

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 March 11, 2010. 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,

Rosalba Gomez  
Ethics Commission 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

March 5, 2010

Ms. C. April Boling  
April Boling for City Council  
7185 Navajo Road, Suite P  
San Diego, CA 92119

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

### SAN DIEGO ETHICS COMMISSION AUDIT REPORT: *April Boling for City Council*

#### I. Introduction

This Audit Report contains information pertaining to the audit of the committee, April Boling for City Council, Identification Number 1298534 ("the Committee") for the period from June 1, 2007, through December 31, 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 10, 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 \$408,000.58 (inclusive of \$1,109.58 in non-monetary contributions) and total expenditures of \$401,336.48. The monetary difference of \$5,554.52 reflects the available cash on hand. **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 June 1, 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 June 5, 2007, the Committee filed an amended Statement of Organization indicating that it qualified as a committee on June 3, 2007. The Committee was formed to support the election of C. April Boling for Council District 7 in the June 3, 2008, primary election and the November 4, 2008, general election. The Committee has not

#### Ethics Commission

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terminated. The Committee's treasurer is C. April Boling, CPA.

### 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  
Ethics Commission Auditor

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Date

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Lauri Davis  
Ethics Commission Senior Investigator

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Date