

January 13, 2023

Mr. Joseph S. Leventhal  
Leventhal for Council 2020  
7437 Los Brazos  
San Diego, CA 92127

SENT VIA-EMAIL

Re: Leventhal for Council 2020 (ID # 1421046)

Dear Mr. Leventhal:

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 January 12, 2023. 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: Ms. C. April Boling, Treasurer  
7947 Hemingway Avenue  
San Diego, CA 92120

# FINAL AUDIT REPORT

December 21, 2022

Mr. Joseph S. Leventhal  
Leventhal for Council 2020  
7437 Los Brazos  
San Diego, CA 92127

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

## **SAN DIEGO ETHICS COMMISSION** **AUDIT REPORT:** *Leventhal for Council 2020*

### **I. Introduction**

This Audit Report contains information pertaining to the audit of the committee, Leventhal for Council 2020, Identification Number 1421046 (“the Committee”) for the period from August 8, 2019, through January 15, 2021. 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 9, 2021. 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 \$519,104.99 (inclusive of \$2,779.89 in non-monetary contributions) and total expenditures of \$517,000.69. Total cash contributions relative to total expenditures resulted in a \$675.59 differential that was reconciled by the Committee’s miscellaneous increase to cash. **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 September 10, 2019, 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 Joe Leventhal for Council District 5 in the March 3, 2020, primary election and November 3, 2020, general election. On January 26, 2021, the Committee filed a Statement of Termination indicating that its filing obligations were completed on January 15, 2021. The Committee's treasurer was 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.**

[REDACTED]

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Rosalba Gomez  
Audit Program Manager

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Date

[REDACTED]

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Sharon Spivak  
Executive Director

\_\_\_\_\_  
Date