



THE CITY OF SAN DIEGO

December 9, 2016

VIA REGULAR & ELECTRONIC MAIL

Mr. David L. Gould
Neighborhoods for Nathan Fletcher – A Committee to Support Nathan Fletcher for
Mayor 2013
249 E. Ocean Blvd. Suite 685
Long Beach, CA 90802

Re: Neighborhoods for Nathan Fletcher – A Committee to Support Nathan Fletcher
for Mayor 2013, Sponsored by Neighborhood Market Association and Restoring
Trust in San Diego (ID # 1361479)

Dear Mr. Gould:

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 December 8, 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
Audit Program Manager

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

December 1, 2016

Mr. David L. Gould
Neighborhoods for Nathan Fletcher – A Committee to Support Nathan Fletcher for Mayor 2013
249 E. Ocean Blvd. Suite 685
Long Beach, CA 90802

Treasurer: David L. Gould
249 E. Ocean Blvd. Suite 685
Long Beach, CA 90802

SAN DIEGO ETHICS COMMISSION AUDIT REPORT:

*Neighborhoods for Nathan Fletcher – A Committee to Support Nathan Fletcher for Mayor 2013,
Sponsored by Neighborhood Market Association and Restoring Trust in San Diego*

I. Introduction

This Audit Report contains information pertaining to the audit of the committee, Neighborhoods for Nathan Fletcher – A Committee to Support Nathan Fletcher for Mayor 2013, Sponsored by Neighborhood Market Association and Restoring Trust in San Diego, Identification Number 1361479 (“the Committee”) for the period from October 22, 2013, through January 28, 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). The Election Campaign Control Ordinance (ECCO) was amended on January 1, 2015. This Committee operated under the previous ECCO, and therefore all Code references in this report relate to the provisions of ECCO that were in effect prior to January 1, 2015.

During the period covered by the audit, the Committee reported total contributions of \$331,500.00 (inclusive of \$33,000.00 in non-monetary contributions) and total expenditures of \$298,500.00. **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 October 22, 2013, the Committee filed a Statement of Organization with the San Diego City Clerk

Ethics Commission

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indicating that it qualified as a committee. The Committee was formed to support the election of Nathan Fletcher for Mayor in the November 19, 2013, mayoral special election. On January 30, 2014, the Committee filed a Statement of Termination indicating that its filing obligations were completed on January 28, 2014. The Committee's treasurer was David Gould of David L. Gould Company.

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]

Rosalba Gomez
Audit Program Manager

Date

[REDACTED]

Stacey Fulhorst
Executive Director

Date