

POLITICAL REFORM AUDIT REPORTS

FILED
in the office of the Secretary of State
of the State of California

State Campaigns

JAN 31 2014

1. Rocky J. Chávez
Rocky J. Chavez for Assembly 2012 (1339550)
2. Joe Coto
Coto for Senate 2012 (1314038)
3. ArLyne M. Diamond
Diamond for Assembly 2012 (1345533)
4. Curt C. Hagman
Hagman for Assembly 2012 (1334076)
5. Laurette A. Healey
Healey for Assembly 2012 (1340636)
6. Carol J. Liu
Carol Liu for Senate 2012 (1313880)
7. Peter A. McHugh
McHugh for Assembly – 2012 (1344609)
8. Nathan M. Mintz
Nathan Mintz for Assembly 2012 (1338353)
9. John R. Munn, Jr.
Munn for Assembly 2012 (1343050)
10. John A. Pérez
John A. Perez for Assembly 2012 (1333592)
11. Patricia A. Washington
Pat Washington for Assembly 2012 (1343318)
12. Mariko M. Yamada
Yamada for Assembly 2012 (1334590)



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

FILED ✓ SB
in the office of the Secretary of State
of the State of California

JAN 31 2014

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Carol J. Liu
Carol Liu for Senate 2012 (1313880)

January 1, 2009 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Senate districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on March 14, 2009, and is controlled by State Senator Carol J. Liu, Twenty-fifth District. Ms. Liu was elected in the 2012 General Election. Prior to redistricting, Ms. Liu represented the Twenty-first Senate District.

TREASURER: Jonathan S. Fuhrman

FINANCIAL ACTIVITY

Total Contributions Received: \$ 938,340

Total Expenditures: \$ 917,443

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Contribution limits were exceeded by \$5,600 for contributions received from two contributors in connection with the 2012 General Election. Contributions totaling \$6,700 received from Erika Girardi and contributions totaling \$6,700 received from Thomas V. Girardi exceeded the limits by \$2,800 each. The excess contributions were returned to the donors on November 15, 2013.

Mr. Fuhrman stated that the excess contributions were accepted due to a software error. He added that the excess amounts were refunded after the issue was identified during the audit.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Joe Coto
Coto for Senate 2012 (1314038)

January 1, 2009 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Senate districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on January 22, 2009, and is controlled by former Assemblymember Joe Coto, Twenty-third District. Mr. Coto was a candidate for State Senate, Fifteenth District, in the 2012 General Election.

TREASURER: Joe Coto

REPRESENTATIVE: Stacey J. Shin
Kaufman Legal Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ 933,792

Total Expenditures: \$ 1,024,394

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Contributions received from four contributors exceeded the limits by a total of \$5,400.

Reference Exhibit A

Ms. Shin stated that the Committee inadvertently received excess contributions from these donors because contributions were not aggregated due to coding errors.

EXHIBIT A – CONTRIBUTIONS RECEIVED IN EXCESS OF THE LIMITS

	<u>Contributor</u>	<u>Date Received</u>	<u>Amount</u>	<u>Excess</u>
1.	BNSF Railway Company	03/14/07	\$ 3,600 *	
	BNSF Railway Company	05/18/09	3,900	
	BNSF Railway Company	02/09/10	1,000	
	BNSF Railway Company	05/27/11	1,900	
	BNSF Railway Company	12/08/11	<u>1,000</u>	
	Subtotal		\$ 11,400	
	Limit		\$ 7,800	\$ 3,600
2.	Collateral Promotion Trustee Account	01/26/07	\$ 900 *	
	Collateral Promotion Trustee Account	02/18/09	1,000	
	Collateral Promotion Trustee Account	06/22/09	1,000	
	Collateral Promotion Trustee Account	09/28/09	1,000	
	Collateral Promotion Trustee Account	05/04/11	1,000	
	Collateral Promotion Trustee Account	07/13/11	1,000	
	Collateral Promotion Trustee Account	03/09/12	1,000	
	Collateral Promotion Trustee Account	06/05/12	<u>1,000</u>	
	Subtotal		\$ 7,900	
	Limit		\$ 7,800	\$ 100
3.	Comcast	09/24/07	\$ 3,000 *	
	Comcast	10/23/09	1,000	
	Comcast	03/09/10	1,000	
	Comcast	05/12/11	1,300	
	Comcast	08/02/12	<u>3,000</u>	
	Subtotal		\$ 9,300	
	Limit		\$ 7,800	\$ 1,500
4.	Pacific Life	01/26/07	\$ 2,000 *	
	Pacific Life	03/01/07	1,000 *	
	Pacific Life	03/18/09	1,000	
	Pacific Life	06/11/09	2,000	
	Pacific Life	04/22/10	1,000	
	Pacific Life	10/05/10	<u>1,000</u>	
	Subtotal		\$ 8,000	
	Limit		\$ 7,800	\$ 200
	Total Received in Excess of the Limits			\$ 5,400

* Funds were transferred from Coto for Assembly 2008 to Coto for Senate 2012 on November 30, 2010.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

John A. Pérez
John A. Perez for Assembly 2012 (1333592)
c/o Kaufman Legal Group

January 1, 2010 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on November 3, 2010, and is controlled by Assemblymember John A. Pérez, Fifty-third District. Mr. Pérez was elected in the 2012 General Election. Prior to redistricting, Mr. Pérez represented the Forty-sixth Assembly District.

TREASURER: Deborah Villar
c/o Kaufman Legal Group

REPRESENTATIVE: Stephen J. Kaufman
Kaufman Legal Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ 2,648,255

Total Expenditures: \$ 1,405,228

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Contribution limits were exceeded by \$4,900 for contributions received from two contributors in connection with the 2012 Primary and General elections.

Reference Exhibit A

Mr. Kaufman stated that the \$1,000 excess contribution received from the Sycuan Band of the Kumeyaay Nation was immediately refunded once the Committee recognized that the donor exceeded the limit. He explained that the Committee was unable to determine whether the contributions received from the United Food and Commercial Workers International Union, CLC, should be aggregated; therefore, the Committee refunded the excess. He further stated that the Committee exercised its best efforts to track and monitor contributions to comply with limitations.

EXHIBIT A - CAMPAIGN CONTRIBUTIONS EXCEEDING THE LIMITATIONS

	<u>Contributor</u>	<u>Date Received</u>	<u>Amount</u>	<u>Excess Amount</u>
1.	Sycuan Band of the Kumeyaay Nation	01/04/11	\$ 1,000	
	Sycuan Band of the Kumeyaay Nation	03/23/11	3,900	
	Sycuan Band of the Kumeyaay Nation	03/23/11	<u>3,900</u>	
	Sub-total		\$ 8,800	
	Limit amount		<u>7,800</u>	
	Amount over the limit			\$ 1,000 (1)
2.	United Food and Commercial Workers International Union, CLC	08/25/11	\$ 3,900	
	United Food and Commercial Workers International Union, CLC	08/25/11	3,900	
	United Food and Commercial Workers International Union, CLC	06/08/12	<u>3,900</u>	
	Sub-total		\$ 11,700	
	Limit amount		<u>7,800</u>	
	Amount over the limit			<u>3,900</u> (2)
	Total received over the limit			\$ 4,900

(1) Excess amount refunded to the donor on April 25, 2011.

(2) Excess amount refunded to the donor on November 20, 2013.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Curt C. Hagman
Hagman for Assembly 2012 (1334076)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on February 8, 2011, and is controlled by Assemblymember Curt C. Hagman, Fifty-fifth District. Mr. Hagman was elected in the 2012 General Election. Prior to redistricting, Mr. Hagman represented the Sixtieth Assembly District.

TREASURER: Betty Presley
Betty Presley & Associates, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 624,752

Total Expenditures: \$ 419,730

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

EXPENDITURES

For gift expenditures totaling \$13,465, the date and nature of the gift and the names of 42 recipients who received a benefit of \$50 or more were not disclosed on the Semi-annual Statement filed with the Secretary of State for the period ending June 30, 2011. For additional gift expenditures totaling \$1,650, the records maintained did not contain sufficient detail to determine the recipient(s). The gift expenditures were for clothing items and gift cards provided in connection with a custom suit fundraiser held on March 30, 2011.

Ms. Presley stated that based upon the advice of their attorney, the Committee does not believe that Regulation 18421.7 requires this disclosure since the benefit was not a “gift” because it was obtained “for consideration” that was less than the price of the ticket.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Mariko M. Yamada
Yamada for Assembly 2012 (1334590)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on February 10, 2011, and was controlled by Assemblymember Mariko M. Yamada, Fourth District. Ms. Yamada was elected in the 2012 General Election. Prior to redistricting, Ms. Yamada represented the Eighth Assembly District. The Committee terminated effective February 6, 2013.

TREASURER: Janlee Wong

FINANCIAL ACTIVITY

Total Contributions Received: \$ 224,039

Total Expenditures: \$ 341,902

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MISCELLANEOUS RECEIPTS

Transfers totaling \$114,906 received from Yamada for Assembly 2010 (1314088) on January 24, 2011, were not disclosed as miscellaneous increases to cash on the initial Semi-annual Statement filed with the Secretary of State for the period ending June 30, 2011. Instead, this amount was shown as part of the beginning cash balance on the Summary Page. An amendment was filed on August 22, 2013, after the post-audit discussion, to correct the disclosure. These transfers were not reported by Yamada for Assembly 2010.

Mr. Wong did not provide a comment.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Nathan M. Mintz
Nathan Mintz for Assembly 2012 (1338353)

January 1, 2011 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on May 9, 2011, and was controlled by Nathan M. Mintz, a candidate for Assembly, Sixty-sixth District, in the 2012 Presidential Primary Election. The Committee terminated effective December 31, 2012.

TREASURER: Tom Shortridge
Svorinich Government Affairs

FINANCIAL ACTIVITY

Total Contributions Received: \$ 201,406

Total Expenditures: \$ 195,609

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Canceled checks were not maintained for expenditures totaling \$165,530. Invoices and/or receipts were not maintained for 15 of these expenditures totaling \$20,231. Invoices and/or receipts were not maintained for four additional expenditures totaling \$800 paid with a bank card. Copies of contributors' checks were not maintained for seven contributions received totaling \$3,850. A check register and bank statements were provided.

ACCRUED EXPENSES

For expenditures examined, expenses totaling \$36,681, due to McNally Temple Associates, Inc., and outstanding on June 30, 2012, were not reported as accrued expenses on the campaign statements filed for the period January 1 through June 30, 2012. Of this amount, \$29,748 was required to be disclosed on Preelection Statements, including \$28,000 in monthly retainer fees for February through May 2012.

FILERS' COMMENTS

No comments were provided.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Rocky J. Chávez
Rocky Chavez for Assembly 2012 (1339550)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on June 30, 2011, and is controlled by Assemblymember Rocky J. Chávez, Seventy-sixth District. Mr. Chávez was elected in the 2012 General Election.

TREASURER: Barrett Garcia, CPA
Barrett Garcia & Co.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 314,602

Total Expenditures: \$ 323,948

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

\$5,000 Reports were not filed with the Secretary of State (SOS) for three contributions received totaling \$51,800. There were no other \$5,000 Reports required to be filed.

<u>Contributor</u>	<u>Date Received</u>	<u>Amount</u>	
Rocky J. Chávez	12/30/11	\$ 30,000	*
Rocky J. Chávez	12/31/11	14,000	*
California Real Estate Political Action Committee	12/21/12	<u>7,800</u>	
Total		\$ 51,800	

* Loans received from the candidate

An Election Cycle Report (ECR) was not filed with the SOS for a \$1,000 contribution received from Michael Mogul on October 16, 2012. ECRs were filed for 57 other contributions received totaling \$111,299.

Mr. Garcia stated that not filing the reports was inadvertent.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Laurette A. Healey
Healey for Assembly 2012 (1340636)

January 1, 2011 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on September 29, 2011, and was controlled by Laurette A. Healey, a candidate for Assembly, Forty-sixth District, in the 2012 Presidential Primary Election. The Committee terminated effective June 30, 2012.

TREASURER: Marcia Davalos

FINANCIAL ACTIVITY

Total Contributions Received: \$ 230,059

Total Expenditures: \$ 263,717

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Copies of contributors' checks were not provided for 16 monetary contributions totaling \$62,400 reported on the Semi-annual Statement filed for the period January 1 through December 31, 2011. These amounts were not deposited into the campaign bank account.

Reference Exhibit A

Ms. Davalos stated that these reported contributions represented checks received from family and friends that were held but not deposited because they were only going to use them if it looked like the candidate would move on to the General Election.

Records were not provided for six loans totaling \$31,500 reported as received from the candidate on the Semi-annual Statement filed for the period January 1 through December 31, 2011. The lack of records precluded the determination of whether the amounts were deposited into the campaign bank account and/or whether the funds were paid from the candidate's personal bank account. In addition, the records provided were not sufficient to verify the source of four other loans totaling \$16,500 also reported as received from the candidate on the Semi-annual Statement filed for the period ending December 31, 2011. Further, the lack of records precluded the determination of whether \$5,000 Reports were required to be filed for three reported loans totaling \$24,000.

Reference Exhibit B

Ms. Davalos stated that the loans reported as received from the candidate represented a budget of what the candidate would spend during the campaign.

Records were not provided for 21 reported expenditures totaling \$89,779. Of this amount, \$62,300 was reported as contributions returned during the period ending June 30, 2012. These amounts were not paid from the campaign bank account.

Reference Exhibit C

Ms. Davalos stated that uncashed contributor checks were returned to the contributors once it was determined that the candidate would not move on to the General Election. She added that she was seriously ill in May 2012 and other mistakes could have been made.

Invoices or other supporting records were not provided for accrued expenses totaling \$33,658 reported on the Semi-annual Statement filed for the period May 20 through June 30, 2012. These outstanding expenses, \$29,369 due to Woodland Hills Printing and \$4,289 due to Cops Voter Guide, were added on an amendment filed on August 31, 2012, after the Committee's reported effective date of termination.

Ms. Davalos stated that, during the audit appointment, she provided all of the records that she could locate.

REPORTS AND STATEMENTS

A \$5,000 Report was not filed with the Secretary of State for an \$8,000 loan received from the candidate. The loan was disclosed as received on December 1, 2011. However, the candidate's check did not clear her personal bank account until January 18, 2012.

Ms. Davalos stated that any errors or mistakes made were inadvertent.

LIST OF EXHIBITS

EXHIBIT A – COPIES OF CHECKS NOT MAINTAINED FOR CONTRIBUTIONS REPORTED

EXHIBIT B – RECORDS NOT PROVIDED FOR LOANS REPORTED

EXHIBIT C – RECORDS NOT PROVIDED FOR REPORTED EXPENDITURES

EXHIBIT A – COPIES OF CHECKS NOT MAINTAINED FOR CONTRIBUTIONS REPORTED

	<u>Reported Date Received</u>	<u>Reported Contributor</u>	<u>Reported Amount</u>
1.	12/10/11	Geneva Healey	\$ 3,900
2.	12/21/11	Betsy Healey	3,900
3.	12/21/11	Phillip Healey	3,900
4.	12/23/11	Lauren Healey	3,900
5.	12/23/11	Ralph Healey	3,900
6.	12/23/11	John Stegner	3,900
7.	12/28/11	Barbra Davalos	3,900
8.	12/28/11	Carlos Davalos	3,900
9.	12/28/11	Kristi Davalos	3,900
10.	12/28/11	Miguel Davalos	3,900
11.	12/28/11	Geovanny Rodriguez	3,900
12.	12/29/11	Malila Davalos	3,900
13.	12/29/11	Maria Davalos	3,900
14.	12/29/11	Miguel Davalos	3,900
15.	12/29/11	Brian O'Connor	3,900
16.	12/30/11	Rosemary Sullivan	<u>3,900</u>
		Total	\$ 62,400

EXHIBIT B – RECORDS NOT PROVIDED FOR LOANS REPORTED

	<u>Reported Date Received</u>	<u>Reported Lender</u>	<u>Reported Amount</u>	
1.	09/25/11	Laurette Healey	\$ 10,000	*
2.	11/01/11	Laurette Healey	8,000	*
3.	11/10/11	Laurette Healey	6,000	*
4.	11/22/11	Laurette Healey	1,500	
5.	12/10/11	Laurette Healey	3,200	
6.	12/25/11	Laurette Healey	<u>2,800</u>	
		Total	\$ 31,500	

* Possible \$5,000 Report required.

EXHIBIT C – RECORDS NOT PROVIDED FOR REPORTED EXPENDITURES

	<u>Period Reported</u>	<u>Reported Payee</u>	<u>Reported Amount</u>	
1.	03/18/12 – 05/19/12	U.S.P.S.	\$ 24,339	
2.	05/20/12 – 06/30/12	Costco	2,000	
3.	05/20/12 – 06/30/12	Barbra Davalos	3,900	*
4.	05/20/12 – 06/30/12	Carlos Davalos	3,900	*
5.	05/20/12 – 06/30/12	Kristi Davalos	3,900	*
6.	05/20/12 – 06/30/12	Malila Davalos	3,900	*
7.	05/20/12 – 06/30/12	Maria Davalos	3,900	*
8.	05/20/12 – 06/30/12	Miguel Davalos	3,900	*
9.	05/20/12 – 06/30/12	Miguel Davalos	3,900	*
10.	05/20/12 – 06/30/12	Betsy Healey	3,900	*
11.	05/20/12 – 06/30/12	Geneva Healey	3,900	*
12.	05/20/12 – 06/30/12	Lauren Healey	3,900	*
13.	05/20/12 – 06/30/12	Phillip Healey	3,900	*
14.	05/20/12 – 06/30/12	Ralph Healey	3,900	*
15.	05/20/12 – 06/30/12	John Nelson	100	* (1)
16.	05/20/12 – 06/30/12	Brian O'Connor	3,900	*
17.	05/20/12 – 06/30/12	Geovanny Rodriguez	3,900	*
18.	05/20/12 – 06/30/12	John Stegner	3,900	*
19.	05/20/12 – 06/30/12	Rosemary Sullivan	3,700	* (2)
20.	05/20/12 – 06/30/12	Woodland Hills Printing	570	
21.	05/20/12 – 06/30/12	Woodland Hills Printing	570	
		Total	\$ 89,779	

* Reported on the campaign statement as a returned contribution.

(1) A \$4,000 contribution was received from this contributor on 5/21/12.

(2) The reported contribution received from this contributor was \$3,900
(see Exhibit A).



State of California
Franchise Tax Board

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JAN 31 2014

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

John R. Munn, Jr.
Munn for Assembly 2012 (1343050)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on December 19, 2011, and was controlled by John R. Munn, Jr., a candidate for Assembly, Fourth District, in the 2012 General Election. The Committee terminated effective June 30, 2013.

TREASURER: Manuel A. Carbahal, CPA
Carbahal & Company

FINANCIAL ACTIVITY

Total Contributions Received: \$ 132,885

Total Expenditures: \$ 135,755

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Late Contribution Reports (LCRs) were not filed with the Secretary of State (SOS) for two loans of \$3,000 and \$9,500 received from the candidate on October 22 and 26, 2012, respectively. No other LCRs were required.

Election Cycle Reports (ECRs) were not filed with the SOS or were not filed until after the election for four contributions or loans received totaling \$24,000. An ECR was filed timely for one other \$1,000 contribution received.

Reference Exhibit A

\$5,000 Reports were not filed with the SOS or were not filed until after the election for four contributions or loans received totaling \$36,435. A \$5,000 Report was filed timely for one other \$9,000 loan received.

Reference Exhibit B

TREASURER'S COMMENTS

Mr. Carbahal stated that every attempt was made to comply with the complex filing requirements. He added that this large campaign was his first time acting as treasurer. He further stated that prior to the audit, he was unaware that any rules or regulations were violated and that he did not intentionally cause any violation.

LIST OF EXHIBITS

EXHIBIT A – ELECTION CYCLE REPORTS NOT FILED OR FILED AFTER THE ELECTION

EXHIBIT B – \$5,000 REPORTS NOT FILED OR FILED AFTER THE ELECTION

EXHIBIT A – ELECTION CYCLE REPORTS NOT FILED OR FILED AFTER THE ELECTION

	<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>	<u>Due Date</u>	<u>Filed Date</u>	<u>Days Late</u>	
1.	04/03/12	Steve Alexander	\$ 1,000	04/04/12	07/24/12	111	
2.	05/01/12	John R. Munn, Jr.	17,000	05/02/12	07/24/12	83	(1)
3.	10/15/12	John R. Munn, Jr.	3,000	10/16/12	Not Filed		(1)
4.	10/16/12	John R. Munn, Jr.	<u>3,000</u>	10/17/12	Not Filed		(1)
		Total	\$ 24,000				

(1) Loan

EXHIBIT B – \$5,000 REPORTS NOT FILED OR FILED AFTER THE ELECTION

	<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>	<u>Due Date</u>	<u>Filed Date</u>	<u>Days Late</u>	
1.	12/19/11	John R. Munn, Jr.	\$ 7,000	01/04/12	07/24/12	202	(1)
2.	03/05/12	John R. Munn, Jr.	9,000	03/19/12	07/24/12	127	(1)
3.	11/30/12	John R. Munn, Jr.	13,300	12/14/12	Not Filed		(1)
4.	11/30/12	Carbahal & Company	<u>7,135</u>	12/14/12	Not Filed		(2)
		Total	\$ 36,435				

(1) Loan

(2) Nonmonetary contribution received – not reported on the campaign statement filed for the period ending 12/31/12



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Patricia A. Washington
Pat Washington for Assembly 2012 (1343318)

January 1, 2011 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on December 2, 2011, and was controlled by Patricia A. Washington, a candidate for Assembly, Seventy-ninth District, in the 2012 Presidential Primary Election. The Committee terminated effective June 30, 2013.

TREASURERS: David L. Gould
David L. Gould Company

Tamara Jean McIntyre (02/29/12 – 03/19/12)

Patricia A. Washington (12/02/11 – 02/28/12)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 53,802

Total Expenditures: \$ 57,094

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Campaign bank statements for the period February 25 through May 6, 2012, were not provided. A check register was provided by the current treasurer, although some entries for this period were reconstructed based on information available.

For contributions received examined, copies of contributors' checks, credit card authorization forms and/or duplicate deposit slips were not maintained for contributions received totaling \$10,550. Of this amount, \$5,400 was reported as a loan received from the candidate on December 2, 2011. For an additional loan of \$1,050 and a \$3,900 monetary contribution disclosed as received from the candidate on January 26, 2012, and March 5, 2012, respectively, records were not provided to verify the source of the funds. The candidate's check copies were provided.

For expenditures examined, canceled checks and invoices and/or receipts were not maintained for expenditures totaling \$13,164. For additional expenditures totaling \$778, invoices and/or receipts were not maintained.

REPORTS AND STATEMENTS

The initial Preelection Statement for the period January 1 through March 17, 2012, filed on March 22, 2012, reported no receipts or expenditures. An amendment filed on May 29, 2012, reported receipts of \$18,574 and expenditures of \$21,201. Bank statements (through February 24, 2012), substantiated receipts and expenditures totaling \$15,834 and \$14,968, respectively. Copies of contributors' checks and credit card authorization forms were provided for contributions received totaling \$12,530. Canceled checks, check stubs, check images, debit transaction records, invoices or receipts were provided for expenditures totaling \$10,324.

FILERS' COMMENTS

No comments were provided.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Peter A. McHugh
McHugh for Assembly – 2012 (1344609)

January 1, 2012 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on March 6, 2012, and was controlled by Peter A. McHugh, a candidate for Assembly, Twenty-fifth District, in the 2012 Presidential Primary Election. The Committee terminated effective June 30, 2013.

TREASURER: Peter A. McHugh

REPRESENTATIVE: Brian T. Hildreth
Bell, McAndrews & Hiltachk, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 40,135

Total Expenditures: \$ 39,706

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Late Contribution Report (LCR) was not filed with the Secretary of State (SOS) for a \$2,500 contribution received from HB Consulting Group on June 4, 2012. In addition, Election Cycle Reports (ECRs) were not filed with the SOS for nine contributions received totaling \$33,560. No other LCRs or ECRs were required to be filed.

Reference Exhibit A

Mr. Hildreth stated that Mr. McHugh was unfamiliar with the significant differences between local and state reporting requirements.

CAMPAIGN BANK ACCOUNT

An \$11,760 campaign expenditure was not processed through the Committee's designated campaign bank account. Instead, this expenditure was paid by the candidate using his personal credit card. The expenditure was reported on the campaign statement as an expenditure and as a loan from the candidate.

Mr. Hildreth stated that Mr. McHugh erred in not depositing his personal funds into the campaign bank account prior to expenditure.

EXHIBIT A – ELECTION CYCLE REPORTS NOT FILED WITH THE SECRETARY OF STATE

	<u>Name of Contributor</u>	<u>Date Received</u>	<u>Amount</u>	
1.	Peter A. McHugh	03/07/12	\$ 5,000	*
2.	Coastal Americare Inc.	03/23/12	1,000	
3.	Jean Smith	03/26/12	2,000	
4.	McCarthy Ranch	03/28/12	3,900	
5.	Trumark Homes LLC	03/29/12	1,000	
6.	Preston Pipelines Inc.	04/05/12	3,000	
7.	Wilson Management	04/11/12	2,000	
8.	Milpitas Police Officers Association	04/27/12	3,900	
9.	Peter A. McHugh	05/17/12	<u>11,760</u>	*
	Total		\$ 33,560	

* Loan received from the candidate.

Date of Election: 06/05/12

Election Cycle Report Period: 03/07/12 – 06/05/12



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

ArLyne M. Diamond
Diamond for Assembly 2012 (1345533)

January 1, 2012 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on March 1, 2012, and was controlled by ArLyne M. Diamond, a candidate for Assembly, Twenty-fifth District, in the 2012 General Election. The Committee terminated effective March 31, 2013.

TREASURERS: Reed Pendleton

Jim Stefani (03/01/12 – 09/25/12)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 25,644

Total Expenditures: \$ 27,191

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Two Preelection Statements were not filed with the Secretary of State until after the November 6, 2012 General Election.

Reference Exhibit A

No comments were provided.

EXHIBIT A – PREELECTION STATEMENTS NOT FILED UNTIL AFTER THE ELECTION

<u>Statement Period</u>	<u>Receipts</u>	<u>Disbursement</u> <u>s</u>	<u>Due Date</u>	
07/01/12 - 09/30/12	\$ 11,548	\$ 11,481	10/05/12	(1)
10/01/12 - 10/20/12	\$ 3,309	\$ 4,406	10/25/12	(2)

(1) Statements were filed for each month of the three month preelection statement period. The statements for July and August were filed on 11/20/12. The statement for September was filed on 11/12/12.

(2) The Preelection Statement filed on 11/12/12 covered the period 10/01/12 - 10/31/12.



JAN 31 2014

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2014.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. James T. Beall, Jr. Beall for Assembly 2010 Officeholder Account (1333701)	01/01/10 – 12/31/12
2. James T. Beall, Jr. Jim Beall for Senate 2012 (1304649)	01/01/09 – 12/31/12
3. Rob Bonta Rob Bonta for State Assembly 2012 (1339722)	01/01/11 – 12/31/12
4. Building California's Future: John A. Perez Ballot Measure Committee (1321922)	01/01/11 – 12/31/12
5. Californians for Clean Energy and Jobs – Yes on Proposition 39, Sponsored by California League of Conservation Voters (1288513) (formerly Californians for Clean Air and Clean Energy Jobs, NO on 23, NO on 26, a project of the California League of Conservation Voters.)	07/01/10 – 12/31/10
6. Californians for Clean Energy and Jobs – Yes on Proposition 39, Sponsored by California League of Conservation Voters (1288513) (formerly Californians for Clean Air and Clean Energy Jobs, NO on 23, NO on 26, a project of the California League of Conservation Voters.)	07/01/12 – 12/31/12

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CAMPAIGNS

PERIOD COVERED

- | | |
|--|---------------------|
| 7. International Paper Political Action Committee (IP-PAC) (1318753) | 01/01/09 – 12/31/10 |
| 8. Johnson & Johnson Political Action Committee (1312573) | 01/01/09 – 12/31/10 |
| 9. Barbara A. Ortega
Barbara Ortega for Assembly 2012 (1344202) | 01/01/12 – 06/30/12 |
| 10. The Procter & Gamble Company Good Government Fund (1272666) | 01/01/09 – 12/31/10 |
| 11. Southern California District Council of Laborers (1316174) | 01/01/09 – 12/31/10 |

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Conservation Action Fund (1272719)
2. Green Technology Leadership Group PAC, No on Prop 23 (1332395)
3. PowerPac.org Voter Fund, A Sponsored Committee of PowerPac.org (1285796)
4. Republican Central Committee of San Luis Obispo County (841621)
5. Service Employees International Union Local 721 CTW, CLC Workers' Strength Committee (1296889)



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Republican Central Committee of San Luis Obispo County
(841621)

January 1, 2009 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose political party committee.

TREASURERS: Robert Huth

Danielle Duboff (06/09/10 – 02/16/11)

Elizabeth A. Van Note (12/29/08 – 06/08/10)

REPRESENTATIVE: Bryan Burch
Political Finance Solutions, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 142,347

Total Expenditures: \$ 133,751

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Six Preelection Statements were not filed with the Secretary of State (SOS). The activity for these six preelection periods was included on subsequent Preelection Statements or Semi-annual Statements filed.

Reference Exhibit A

The Semi-annual Statement for the period October 1 through December 31, 2010, was not filed with the SOS in paper format. The statement was filed with the SOS in electronic format on January 28, 2011. Reported receipts and expenditures totaled \$2,725 and \$5,645, respectively.

Late Contribution Reports (LCRs) were not filed with the SOS for three contributions received totaling \$32,640. LCRs were filed for six other contributions received totaling \$76,000.

Reference Exhibit B

LCRs were not filed in electronic format with the SOS until June 9, 2010, for two contributions totaling \$41,754 made to Abel Maldonado for Lt. Governor 2010 on June 5 and June 6, 2010. The filings, submitted three and two days late, respectively, were not filed until the day after the related election. LCRs for these contributions were timely filed in paper format. This finding was agreed to in the Fair Political Practices Commission Stipulation, Decision and Order No. 11/441, approved on September 13, 2012. LCRs were timely filed in electronic format for four other late contributions made totaling \$27,239.

MONETARY CONTRIBUTIONS RECEIVED

Occupation and/or employer information was not disclosed for ten individual contributors for contributions received totaling \$11,215. Of these, contributions totaling \$790 from five contributors were not itemized on the campaign statements and a record of the occupation and/or employer information was not maintained. The contributions were not returned to the contributors.

REPRESENTATIVE'S COMMENT

Mr. Burch stated that procedures have been implemented to ensure that the required campaign statements and reports are filed in the future.

LIST OF EXHIBITS

EXHIBIT A – PREELECTION STATEMENTS NOT FILED WITH THE SECRETARY OF STATE

EXHIBIT B – LATE CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE FOR
CONTRIBUTIONS RECEIVED

EXHIBIT A – PREELECTION STATEMENTS NOT FILED WITH THE SECRETARY OF STATE

<u>Statement Period</u>	<u>Contributions Received</u>	<u>Contributions Made</u>	<u>Expenditures</u>	
01/01/09 – 04/04/09	\$ 1,000	\$ 0	\$ 0	(1)
07/01/09 – 12/26/09 *	\$ 15,075	\$ 0	\$ 4,000	(2)
01/01/10 – 02/27/10	\$ 1,280	\$ 0	\$ 3,342	(3)
05/23/10 – 06/05/10	\$ 72	\$ 20,877	\$ 29,023	(4)
07/01/10 – 07/31/10	\$ 4,072	\$ 0	\$ 13,823	(5)
10/01/10 – 10/16/10	\$ 2,700	\$ 0	\$ 0	(6)

* Included in FPPC Stipulation, Decision and Order No. 11/441.

- (1) Required in connection with the Special Election held on May 19, 2009.
- (2) Required in connection with the Special Election held on January 12, 2010.
- (3) Required in connection with the Special Election held on April 13, 2010.
- (4) Required in connection with the Special Election held on June 22, 2010.
- (5) Required in connection with the Special Election held on August 17, 2010.
- (6) Required in connection with the General Election held on November 2, 2010.

EXHIBIT B – LATE CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE FOR CONTRIBUTIONS RECEIVED

	<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>	
1.	03/31/10	California Republican Party	\$ 7,900	* (1)
2.	04/02/10	Kevin McCarthy for Lt. Governor	20,000	* (1)
3.	08/13/10	California Republican Party	<u>4,740</u>	* (2)
		Total	\$ 32,640	

* Included in FPPC Stipulation, Decision and Order No. 11/441.

- (1) Special Election: 04/13/10
Late Contribution Period: 03/28/10 – 04/12/10
- (2) Special Election: 08/17/10
Late Contribution Period: 08/01/10 – 08/16/10



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Conservation Action Fund (1272719)
c/o Olson, Hagel & Fishburn, LLP

January 1, 2009 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee. During the period January 8 through July 15, 2010, the Committee was registered as a primarily formed committee supporting the Safe, Clean, and Reliable Drinking Water Supply Act of 2010 and the State Parks and Wildlife Conservation Trust Fund Act. The Safe, Clean, and Reliable Drinking Water Supply Act of 2010 was designated as Proposition 18 but was removed from the 2010 General Election ballot. The State Parks and Wildlife Conservation Trust Fund Act became Proposition 21 in the 2010 General Election.

TREASURER: Joseph Caves
Conservation Strategy Group

REPRESENTATIVE: Diane M. Fishburn
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 1,212,865

Total Expenditures: \$ 1,641,019

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

An amendment to the Statement of Organization was not timely filed with the Secretary of State (SOS) to change the Committee's status from general purpose to primarily formed effective July 1, 2009. Instead, the Committee changed its status to primarily formed with an amendment to the Statement of Organization filed on January 8, 2010. As such, a Quarterly Statement was not filed with the SOS for the period July 1 through September 30, 2009. Receipts and expenditures totaled \$0 and \$102,991, respectively. The activity for this period was reported on the Semi-annual Statement filed for the period July 1 through December 31, 2009. Of this activity, a \$100,000 contribution made to Alliance for Clean Water & New Jobs on July 14, 2009, was reported on a Ballot Measure Contribution Report filed on July 15, 2009.

The Committee status was erroneously changed from primarily formed back to general purpose on the amendment to the Statement of Organization filed on July 16, 2010. Based on the Committee's activity, it should have remained as primarily formed throughout the remainder of the audit period. As such, an Election Cycle Report (ECR) was not filed with the SOS for a \$200,000 contribution received from The Nature Conservancy on September 23, 2010. There were no other ECRs required to be filed.

REPRESENTATIVE'S COMMENT

Ms. Fishburn stated that the changes in filing status did not have a significant effect on the public disclosure of the Committee's receipts and expenditures. She added that the Committee was not the principal ballot measure committee for either of the measures it supported.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

PowerPac.org Voter Fund, A Sponsored Committee
of PowerPac.org (1285796)

January 1, 2009 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by PowerPac.org.

TREASURER:

Lisa Le
PowerPac.org

FINANCIAL ACTIVITY

Total Contributions Received: \$ 585,000

Total Expenditures: \$ 578,141

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Late Contribution Reports (LCRs) were not filed with the Secretary of State (SOS) for five contributions made totaling \$7,500. LCRs were timely filed with the local filing officers to report these contributions made. No other LCRs were required.

Reference Exhibit A

Late Independent Expenditure Reports filed to report expenditures totaling \$364,481 made to support Kamala Harris for Attorney General in the 2010 elections were understated by \$19,203.

Four Supplemental Independent Expenditure Reports (SIERs) were not filed with the SOS for independent expenditures totaling \$477,721. A SIER was filed for the period October 1 through October 16, 2010, to report a \$15,000 independent expenditure to support Kamala Harris.

Reference Exhibit B

SUMMARY OF EXPENDITURES

Nine contributions and independent expenditures totaling \$187,314 were not reported on the Summary of Expenditures (Schedule D) of the campaign statements filed. Twenty-one other contributions and independent expenditures made totaling \$366,514 were disclosed on the Summary of Expenditures.

Reference Exhibit C

TREASURER’S COMMENT

Ms. Le stated that the Committee filed all required LCRs with appropriate local agencies. She added that the independent expenditure activities and contributions made were reported on Semi-annual Statements.

LIST OF EXHIBITS

EXHIBIT A – LATE CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE

EXHIBIT B – SUPPLEMENTAL INDEPENDENT EXPENDITURE REPORTS NOT FILED WITH THE
SECRETARY OF STATE

EXHIBIT C – CONTRIBUTIONS AND INDEPENDENT EXPENDITURES NOT DISCLOSED ON THE
SUMMARY OF EXPENDITURES (SCHEDULE D)

EXHIBIT A – LATE CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE

	<u>Date</u>	<u>Recipient</u>	<u>Office</u>	<u>Amount</u>	
1.	02/27/09	Friends of Miguel Santiago	Los Angeles Community College	\$ 1,000	(1)
2.	04/02/09	Robert Garcia for Long Beach	Long Beach City Council	2,500	(2)
3.	10/20/09	Com. to Re-Elect Councilman Dennis Baxter	San Bernardino City Council	1,000	(3)
4.	10/20/09	Virginia Marquez for City Council	San Bernardino City Council	2,000	(3)
5.	10/20/09	Fred Shorett for City Council 2009	San Bernardino City Council	<u>1,000</u>	(3)
			Total	\$ 7,500	

(1) Los Angeles Primary Nominating and Consolidated Election: 03/03/09
 Late Contribution Period: 02/15/09 – 03/02/09

(2) City of Long Beach Special Municipal Election: 04/07/09
 Late Contribution Period: 03/22/09 – 04/06/09

(3) San Bernardino County Consolidated Election: 11/03/09
 Late Contribution Period: 10/18/09 – 11/02/09

EXHIBIT B – SUPPLEMENTAL INDEPENDENT EXPENDITURE REPORTS NOT FILED WITH THE SECRETARY OF STATE

	<u>Reporting Period</u>	<u>Candidate/Measure</u>	<u>Amount</u>	
1.	01/01/10 - 06/30/10	Kamala Harris - Support	\$ 145,778	
2.	10/17/10 - 12/31/10	Proposition 23 - Oppose	47,018	(1)
3.	10/17/10 - 12/31/10	Proposition 26 - Oppose	47,018	(1)
4.	10/17/10 - 12/31/10	Kamala Harris - Support	<u>237,907</u>	(2)
		Total	\$ 477,721	

(1) Of this amount, a total of \$43,952 was disclosed on the Semi-annual Statement filed for the period ending December 31, 2010.

(2) Disclosed on the Semi-annual Statement filed for the period ending December 31, 2010.

**EXHIBIT C – CONTRIBUTIONS AND INDEPENDENT EXPENDITURES NOT DISCLOSED ON THE
SUMMARY OF EXPENDITURES (SCHEDULE D)**

	<u>Date</u>	<u>Candidate/Measure</u>	<u>Type</u>	<u>Amount</u>	
1.	02/27/09	Friends of Miguel Santiago	Monetary Contribution	\$ 1,000	
2.	04/02/09	Robert Garcia for Long Beach	Monetary Contribution	2,500	
3.	06/03/10	Progressive San Diego	Monetary Contribution	12,500	
4.	06/03/10 - 06/08/10	Kamala Harris	Independent Expenditure	145,778	(1)
5.	07/12/10	Stephen Whitburn	Independent Expenditure	3,000	
6.	07/12/10	Progressive San Diego	Monetary Contribution	6,404	
7.	10/22/10	Progressive San Diego	Monetary Contribution	10,000	
8.	10/26/10	Proposition 23	Independent Expenditure	3,066	
9.	10/26/10	Proposition 26	Independent Expenditure	<u>3,066</u>	
Total				\$ 187,314	

(1) Of this amount, \$132,924 was reported on a Late Independent Expenditure Report filed on June 4, 2010.



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Service Employees International Union Local 721 CTW, CLC
Workers' Strength Committee (1296889)
c/o Kaufman Legal Group
January 1, 2009 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General Purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by Service Employees International Union Local 721 CTW, CLC.

TREASURERS: Robert Schoonover

Tony Bravo (05/04/10 – 01/11/12)

Robert Schoonover (07/22/09 – 05/03/10)

Kathleen Austria (03/21/07 – 07/21/09)

REPRESENTATIVE: Stacey J. Shin
Kaufman Legal Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ 1,426,205

Total Expenditures: \$ 1,296,678

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Late Independent Expenditure Reports (LIERs) were not filed within 24 hours with the Secretary of State (SOS) for independent expenditures totaling \$10,162 made from October 17 through October 30, 2010, to support Jerry Brown for Governor. An LIER was filed on November 15, 2010, after the election, to disclose \$10,069 of these expenditures.

Ms. Shin stated that the Committee received reimbursement requests from field staff throughout October and November 2010 for mileage and other costs incurred in support of Jerry Brown. She explained that while the Committee had received less than \$1,000 in aggregated reimbursement requests as of the date of the election, additional reimbursement requests received after the election increased the total to more than \$1,000. Ms. Shin added that the Committee filed LIERs to disclose these expenditures immediately upon determining the \$1,000 threshold had been met.

90-Day Independent Expenditure Reports were not filed with the SOS for independent expenditures totaling \$34,632 made in May 2010, to support two state candidates. Of this amount, \$27,492 was spent to support Nick Karno (AD 55) and \$7,140 was spent to support Reggie Jones-Sawyer (AD 47).

Ms. Shin explained that while these expenditures were inadvertently not disclosed on 90-day Independent Expenditure Reports, they were timely disclosed on the Preelection Statement filed on May 27, 2010, for the period ending May 22, 2010. In addition, Ms. Shin opined that an \$18,000 expenditure was erroneously disclosed as an independent expenditure in support of Nick Karno. Ms. Shin believes that this was actually an in-kind contribution made to a general purpose committee and, as such, did not require an LIER. Ms. Shin noted that the Committee is in the process of filing an amendment to accurately reflect this payment.

EXPENDITURES

Expenditures totaling \$33,863 made on October 15, 2010, for mailers supporting three local candidates were not reported prior to the November 2, 2010 General Election. These expenditures were reported as nonmonetary contributions to these candidates on an amendment filed on February 1, 2011. Other expenditures totaling \$30,416 made in support of these candidates were reported prior to the election on the Preelection Statement filed for period ending October 16, 2010. In addition, independent expenditures totaling \$6,199 made to support Jerry Brown for Governor were not reported prior to the November 2, 2010 General Election.

<u>Recipient</u>	<u>Office</u>	<u>Amount</u>
Jim Claverie	Hemet City Council	\$ 20,931
Bernie Simon	San Jacinto City Council	6,466
Jim Pangrazzi	San Jacinto City Council	<u>6,466</u>
	Total	\$ 33,863

Ms. Shin explained that although the nonmonetary contributions at issue were inadvertently omitted from the Committee's Preelection Statement, the Committee notified each of the recipient candidates of the nonmonetary contributions. She added that an amended Preelection Statement was filed as soon as the Committee became aware that these expenditures were not included.



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Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Green Technology Leadership Group PAC, No on Prop 23
(1332395)

January 1, 2010 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on September 30, 2010, as a primarily formed committee opposing Proposition 23 in the 2010 General Election. The Committee is sponsored by the Green Technology Leadership Group. The Committee terminated effective December 31, 2012.

TREASURER: Rita Copeland
River City Business Services

FINANCIAL ACTIVITY

Total Contributions Received: \$ 116,200

Total Expenditures: \$ 163,640

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A \$5,000 Report was not filed with the Secretary of State for a \$50,000 contribution received from No on 23 – Californians to Stop the Dirty Energy Proposition on December 21, 2010. No other \$5,000 Reports were required. The contribution was reported on the Semi-annual Statement filed for the period ending December 31, 2010.

EXPENDITURES

Subvendor information for payments totaling \$151,500 made to Reconcile Productions was not disclosed on the initial Preelection Statement filed for the period ending October 16, 2010. The subvendors, which provided directing and production costs, were disclosed after the 2010 General Election on an amendment filed on February 1, 2011.

ACCRUED EXPENSES

Accrued expenses totaling \$33,821 were not disclosed on the initial Preelection Statements filed for the period July 1 through October 16, 2010. The expenditures were disclosed after the 2010 General Election on an amendment filed on February 1, 2011.

TREASURER'S COMMENT

Ms. Copeland had no comment.



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
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**AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR
SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS**

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 28, 2014.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. GlaxoSmithKline LLC PAC (GSK PAC) (1322318)	01/01/09 - 12/31/10
2. I-Chinese American Political Action Committee (990150) (formerly Indochinese American Political Action Committee)	01/01/09 - 12/31/10
3. Tulare County Republican Central Committee (State Acct.) (742005)	01/01/09 - 12/31/10
4. Andrew R. Wiener Committee to Elect Andrew Wiener for Alameda County Superior Court Judge in 2012 (1345349)	01/01/12 - 06/30/12

MAR 28 2014

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Secretary of State

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. ActBlue California (1287846)
2. California Taxpayers Advocate (1327218)
3. Thomas K. Eckhardt
Committee to Elect Thomas Eckhardt Superior Court Judge #1, 2012
(1345737)
4. Daniel P. Maguire
Committee For Judge Dan Maguire 2012 (1342324)
5. Million More Voters, Sponsored by the California Labor
Federation, AFL-CIO (1291923)
6. Working for Working Americans Sponsored By United
Brotherhood of Carpenters (1332378)



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~~Secretary of State~~

LB

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

ActBlue California (1287846)

January 1, 2009 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by ActBlue. ActBlue operates an Internet platform which allows donors to make earmarked contributions to Democratic candidates.

TREASURERS: Erin Hill
ActBlue

Matt DeBergalis (06/28/06 – 05/22/11)
ActBlue

REPRESENTATIVE: Steven Gold, J.D.
ActBlue

FINANCIAL ACTIVITY

Total Contributions Received: \$ 6,059,625

Total Expenditures: \$ 6,028,576

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Late Contribution Reports (LCRs) were not filed with the Secretary of State (SOS), or were filed on the day of the related election, for 14 contributions made totaling \$37,589. In addition, 31 LCRs filed for contributions made were overstated by \$623,324, while 14 were understated by \$4,698. LCRs were timely filed, or filed prior to the related election, for 122 other contributions made totaling \$785,286.

Reference Exhibit A

No comment was provided.

Ballot Measure Contribution Reports were not filed for 19 contributions made totaling \$227,767.

Reference Exhibit B

No comment was provided.

NOTIFICATION OF CONTRIBUTORS

Notifications were not sent to 200 major contributors for reported contributions received totaling \$2,056,000. Of this amount, \$408,400 was received from 29 contributors who were required to, but did not, file as Major Donor Committees.

No comment was provided.

MONETARY CONTRIBUTIONS RECEIVED

Contributions totaling \$444,163 received from 895 contributors were duplicated on the Preelection Statements filed for the periods ending March 7, 2009, March 17, 2010, and May 22, 2010. The 1,211 duplications resulted in a \$564,238 overstatement of contributions received from these 895 contributors.

Mr. Gold stated that the duplications were due to a technological error during the reporting process.

CONTRIBUTIONS MADE

For contributions made examined, reported contributions to Credo Victory Fund Against Prop 23 and Texas Oil Companies were understated by \$50,779. In addition, reported contributions made to Million for a Million were overstated by \$23,440.

No comment was provided.

DONOR OF EARMARKED CONTRIBUTIONS MADE

The donors of earmarked contributions made through intermediary ActBlue were not disclosed on the Summary of Expenditures (Schedule D) of the Preelection Statements filed for the period January 1, 2009 through May 2, 2009. Also, the donors for contributions made were not disclosed on LCRs filed during the audit period.

No comment was provided.

LIST OF EXHIBITS

EXHIBIT A - LATE CONTRIBUTION REPORTS NOT FILED OR FILED LATE WITH THE
SECRETARY
OF STATE

EXHIBIT B - BALLOT MEASURE CONTRIBUTION REPORTS NOT FILED WITH THE
SECRETARY OF STATE

**EXHIBIT A - LATE CONTRIBUTION REPORTS NOT FILED OR FILED LATE WITH THE
SECRETARY
OF STATE**

	<u>Date</u>	<u>Recipient</u>	<u>Amount</u>	
1.	03/22/09	Friedman for Senate	\$ 3,299	(1)(9)
2.	05/03/09	San Diego County Democratic Party (CA State Account)	1,000	(2)
3.	05/17/09	Ventura County Democratic Party	1,280	(2)
4.	08/16/09	San Joaquin County Democratic Party	1,150	(3)
5.	08/23/09	San Diego County Democratic Party (CA State Account)	2,220	(3)
6.	08/30/09	San Diego County Democratic Party (CA State Account)	5,270	(3)
7.	11/08/09	Orange County Democratic Party	1,735	(4)
8.	01/10/10	Sonoma County Democratic Party	2,250	(5)
9.	04/04/10	San Diego County Democratic Party (CA State Account)	1,310	(6)
10.	05/31/10	Mike Gatto for Assembly	1,225	(7)
11.	06/06/10	Luis Marquez for Assembly 2010	1,200	(7)
12.	06/06/10	McCarty for Assembly 2010	1,475	(7)
13.	06/06/10	Nora Campos for Assembly 2010	1,275	(7)
14.	10/22/10	No on 23 – Californians to Stop the Dirty Energy Proposition	<u>12,900</u>	(8)
		Total	\$ 37,589	

(1) Special Primary Election, Senate District 26: 03/24/09
Late Contribution Period: 03/08/09 – 03/23/09

(2) Statewide Special Election: 05/19/09
Late Contribution Period: 05/03/09 – 05/18/09

(3) Special Primary Election, Assembly District 51: 09/01/09
Late Contribution Period: 08/16/09 – 08/31/09

(4) Special Primary Election, Assembly District 72: 11/17/09
Late Contribution Period: 11/01/09 – 11/16/09

(5) Special General Election, Assembly District 72: 01/12/10
Late Contribution Period: 12/27/09 – 01/11/10

(6) Special Primary Election, Senate District 37/Assembly District 43: 04/13/10
Late Contribution Period: 03/28/10 – 04/12/10

(7) Statewide Direct Primary Election: 06/08/10
Late Contribution Period: 05/23/10 – 06/07/10

(8) General Election: 11/02/10
Late Contribution Period: 10/17/10 – 11/01/10

(9) Filed one day late on 03/24/09 (date of election)

EXHIBIT B - BALLOT MEASURE CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE

	<u>Date</u>	<u>Recipient</u>	<u>Amount</u>	
1.	04/12/09	Protect Children and Families: Vote No on Prop 1D	\$ 6,715	
2.	10/04/09	Restore Equality 2010	5,050	(1)
3.	05/23/10	Californians for Progress	21,000	(2) (3)
4.	06/06/10	Californians for Progress	5,000	(2) (3)
5.	07/18/10	Californians for Progress	5,000	(2)
6.	08/22/10	CREDO Victory Fund Against Prop 23 and Texas Oil Companies	18,913	
7.	08/29/10	CREDO Victory Fund Against Prop 23 and Texas Oil Companies	10,724	
8.	09/19/10	CREDO Victory Fund Against Prop 23 and Texas Oil Companies	15,175	
9.	09/26/10	CREDO Victory Fund Against Prop 23 and Texas Oil Companies	18,646	
10.	09/30/10	CREDO Victory Fund Against Prop 23 and Texas Oil Companies	16,698	
11.	10/03/10	No on 23 – Californians to Stop the Dirty Energy Proposition	7,318	
12.	10/06/10	CREDO Victory Fund Against Prop 23 and Texas Oil Companies	12,453	
13.	10/12/10	CREDO Victory Fund Against Prop 23 and Texas Oil Companies	12,221	
14.	10/14/10	CREDO Victory Fund Against Prop 23 and Texas Oil Companies	13,383	
15.	10/14/10	No on 23 – Californians to Stop the Dirty Energy Proposition	10,502	
16.	10/16/10	No on 23 – Californians to Stop the Dirty Energy Proposition	10,902	
17.	10/19/10	No on 23 – Californians to Stop the Dirty Energy Proposition	14,267	(3)
18.	10/20/10	No on 23 – Californians to Stop the Dirty Energy Proposition	10,900	(3)
19.	10/22/10	No on 23 – Californians to Stop the Dirty Energy Proposition	12,900	
			\$ 227,767	

(1) Committee was formed as a Ballot Measure Committee to support the qualification of a measure to repeal Proposition 8 (ID #1321301).

(2) Committee changed status (via electronically-filed Form 410) to primarily formed to oppose Proposition 17 on May 19, 2010 (ID #1307787).

(3) Form 497 was filed with the Secretary of State, but did not report all contributions of \$100 or more received since the closing date of the last campaign statement filed.



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
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MAR 28 2014

DEBRA BOWEN
Secretary of State

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Million More Voters, Sponsored by the California Labor
Federation, AFL-CIO (1291923)

January 1, 2009 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the California Labor Federation, AFL-CIO.

TREASURER: Art Pulaski
Million More Voters, Sponsored by the California Labor
Federation, AFL-CIO

REPRESENTATIVE: Ric Roderick
California Labor Federation

FINANCIAL ACTIVITY

Total Contributions Received: \$ 5,637,278

Total Expenditures: \$ 5,607,585

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

The invoices for expenditures totaling \$1,459,692, incurred from October 1 through December 27, 2010, did not contain sufficient detail to determine whether the expenditures were made to support or oppose state candidates or measures in connection with the 2010 General Election. These expenditures were for television, Internet, and printed advertisements. As a result, it could not be determined whether Election Cycle Reports, Late Contribution Reports, Late Independent Expenditure Reports, or Supplemental Independent Expenditure Reports were required to be filed for these expenditures.

REPORTS AND STATEMENTS

Receipts and expenditures were overstated or understated during the audit period. As of December 31, 2010, receipts and expenditures were overstated by net amounts of \$76,935 and \$335,182, respectively. In addition, the beginning and ending cash balances reported on the summary pages of the campaign statements filed for the audit period were either overstated or understated and, as of December 31, 2010, the ending cash balance was understated by \$254,517.

EXPENDITURES

Expenditures were overstated by \$340,917 on the campaign statements filed for the period May 23 through September 30, 2010. As a result, nonmonetary contributions made to Alliance for a Better California on September 18, 2010, were overstated by \$97,500.

Subvendor information was not disclosed for payments totaling \$1,238,421 made to AKPD Message & Media, LLC. The subvendors provided media advertisement and travel services.

FILERS' COMMENTS

No comments were provided.



State of California
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MAR 28 2014

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Secretary of State

LSB

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Taxpayers Advocate (1327218)
c/o Deane & Company

January 1, 2010 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on May 5, 2010, as a general purpose committee.

TREASURERS: Amber Maltbie
Nossaman LLP

Catherine Anderson (05/05/10 – 10/20/11)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 223,556

Total Expenditures: \$ 222,803

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Bank statements were not provided for one of the Committee's accounts opened in September 2010. The lack of records precluded the verification of reported receipts and expenditures totaling \$48,006 and \$49,291, respectively.

Copies of contributors' checks and/or other supporting documents were not provided for 18 reported contributions received totaling \$200,556.

Canceled checks were not provided for 58 expenditures totaling \$222,599. Copies of checks written or check carbons were provided for 17 of these expenditures totaling \$131,596. A check register was provided. In addition, for \$220,812 of expenditures requiring such documentation, invoices or receipts were not provided for 32 expenses totaling \$113,960. Further, for TV advertising expenses totaling \$74,843, the invoices provided did not include subvendor information and no subvendors were reported.

REPORTS AND STATEMENTS

The initial Preelection Statement for the period January 1 through May 22, 2010, due on May 27, 2010, was not filed in paper format with the Secretary of State (SOS). An amendment for this period was filed in paper format on February 10, 2011. Receipts and expenditures totaled \$128,000 and \$106,101, respectively. The Preelection Statement for this period was submitted timely in electronic format.

Independent Expenditure Reports were not filed with the SOS for three independent expenditures totaling \$58,508 made in support of Katcho Achadjian for Assembly District 33 from May 13 through May 20, 2010. In addition, a Supplemental Independent Expenditure Report was not filed with the SOS for the period January 1 through May 22, 2010, for independent expenditures totaling \$86,836 in support of Katcho Achadjian. Further, these amounts were not reported on the Summary of Expenditures (Schedule D) of the Preelection Statement filed for the period January 1 through May 22, 2010.

TREASURER'S COMMENT

Ms. Maltbie stated that she was not able to comment on the findings since she was not involved with the Committee during the audit period. She added that she was unable to obtain any additional bank statements or documentation from the previous responsible persons.



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
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of the State of California

MAR 28 2014

DEBRA BOWEN
Secretary of State

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Working for Working Americans Sponsored By
United Brotherhood of Carpenters (1332378)
c/o Richard R. Rios
Olson, Hagel & Fishburn, LLP

January 1, 2009 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on April 22, 2009, as a general purpose committee sponsored by United Brotherhood of Carpenters.

TREASURERS: Justin Weidner
Southwest Regional Council of Carpenters

William Luddy (04/22/09 – 05/03/12)

REPRESENTATIVE: Richard R. Rios
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 1,225,000

Total Expenditures: \$ 1,225,000

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Statement of Organization was not filed with the Secretary of State (SOS) within 10 days of qualifying as a committee. The Statement of Organization was due on May 2, 2009, but was not filed until September 30, 2010.

Recipient Committee Campaign Statement – Short Forms (Form 450) were not filed with the SOS until November 29, 2010, after the 2010 elections. Receipts and expenditures each totaled \$1,225,000. In lieu of the recipient committee forms, Major Donor and Independent Expenditure Committee Campaign Statements (Form 461) were filed.

Reference Exhibit A

Ballot Measure Contribution Reports (BMCRs) for two contributions totaling \$500,000 made in support of Proposition 27 in the 2010 General Election were not filed with the SOS within 10 business days. The BMCRs were filed after the 2010 General Election.

Reference Exhibit B

REPRESENTATIVE’S COMMENT

Mr. Rios stated that the Committee disclosed all but one of the contributions on Form 461 which provides the public with nearly identical information about the organization’s California campaign activity as Form 450. He explained that the Ballot Measure Contribution Reports were unintentionally filed late and were filed as soon as the Committee became aware of the filing requirement. Mr. Rios further added that in addition to the disclosures on Form 461, both contributions were disclosed by the Yes on Fair, Yes on 27 committee in advance of the election.

LIST OF EXHIBITS

EXHIBIT A – RECIPIENT COMMITTEE CAMPAIGN STATEMENTS NOT FILED WITH THE
SECRETARY OF
STATE UNTIL NOVEMBER 29, 2010

EXHIBIT B – BALLOT MEASURE CONTRIBUTION REPORTS FILED AFTER THE 2010
GENERAL
ELECTION

**EXHIBIT A – RECIPIENT COMMITTEE CAMPAIGN STATEMENTS NOT FILED WITH
 THE SECRETARY
 OF STATE UNTIL NOVEMBER 29, 2010**

<u>Period Ending</u>	<u>Due Date</u>		<u>Receipts</u>		<u>Expenditures</u>	
06/30/09	07/31/09	\$	50,000	\$	50,000	(1)
12/31/09	01/31/10		150,000		150,000	(2)(3)
05/22/10	05/27/10		525,000		525,000	(4)(5)
06/30/10	08/02/10		250,000		250,000	(4)
09/30/10	10/05/10		<u>250,000</u>		<u>250,000</u>	
	Total	\$	1,225,000	\$	1,225,000	

- (1) Disclosed on a Major Donor and Independent Expenditure Committee Campaign Statement (Form 461) filed on July 30, 2009, for the period ending June 30, 2009.
- (2) Receipts and expenditures each totaling \$50,000 were disclosed on the Form 461 filed on October 29, 2009, for the period ending September 30, 2009.
- (3) Receipts and expenditures each totaling \$100,000 were disclosed on the Form 461 filed on January 27, 2010, for the period ending December 31, 2009. In addition, a \$100,000 contribution made to the Democratic State Central Committee of California on December 30, 2009, was disclosed on a Late Contribution Report filed on December 30, 2009.
- (4) Disclosed on the Form 461 filed on July 30, 2010, for the period ending June 30, 2010.
- (5) A \$500,000 contribution made to the Democratic State Central Committee of California on April 7, 2010, was disclosed on a Late Contribution Report filed on April 7, 2010.

**EXHIBIT B – BALLOT MEASURE CONTRIBUTION REPORTS FILED AFTER THE 2010
 GENERAL
 ELECTION**

<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>	<u>Due Date</u>	<u>Date Filed</u>	
06/18/10	CA Financial Accountability in Redistricting	\$ 250,000	07/02/10	11/6/10	(1)
08/30/10	Yes on Fair	<u>250,000</u>	09/14/10	11/19/10	
	Total	\$ <u>500,000</u>			

- (1) Disclosed on a Major Donor and Independent Expenditure Committee Campaign Statement (Form 461) filed on July 30, 2010, for the period ending June 30, 2010.



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Secretary of State

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Daniel P. Maguire
Committee For Judge Dan Maguire 2012 (1342324)

January 1, 2011 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Superior Court offices were randomly selected by the Fair Political Practices Commission. Candidates for selected offices who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on September 27, 2011, and was controlled by Superior Court Judge Daniel P. Maguire, Yolo County. Mr. Maguire was appointed on October 18, 2010, and was elected in the 2012 Presidential Primary Election. The Committee terminated effective December 31, 2012.

TREASURER: Vic Bucher, CPA
Vic Bucher Accounting

FINANCIAL ACTIVITY

Total Contributions Received: \$ 81,101

Total Expenditures: \$ 78,004

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Three of the four campaign statements were not timely filed with the Secretary of State (SOS). These statements were filed 107 days after the Presidential Primary Election held on June 5, 2012. In addition, the Candidate Intention Statement (Form 501) was not filed with the SOS. The campaign statements were timely filed with the Yolo County Clerk.

Reference Exhibit A

Mr. Bucher stated that all of the reporting rules were observed with the Yolo County Clerk.

A Late Contribution Report (LCR) was not filed with the SOS for a \$10,000 loan received on May 24, 2012, from Daniel P. Maguire. No other LCRs were required to be filed.

Mr. Bucher stated that the report was not filed due to an inadvertent oversight.

EXHIBIT A – CAMPAIGN STATEMENTS NOT TIMELY FILED WITH THE SECRETARY OF STATE

<u>Filing Period</u>	<u>Due Date</u>	<u>Filed Date</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Days Late</u>
07/01/11 – 12/31/11	01/31/12	09/20/12	\$ 40,850	\$ 8,305	233
01/01/12 – 03/17/12	03/22/12	09/20/12	13,083	22,616	182
03/18/12 – 05/19/12	05/24/12	09/20/12	<u>20,344</u>	<u>37,784</u>	119
		Totals	\$ 74,277	68,705	



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

h8B

Thomas K. Eckhardt
Committee to Elect Thomas Eckhardt Superior Court Judge #1, 2012
(1345737)

January 1, 2012 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Superior Court offices were randomly selected by the Fair Political Practices Commission. Candidates for selected offices who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 28, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on March 2, 2012, and was controlled by Thomas K. Eckhardt, a candidate for Superior Court Judge, Riverside County, in the 2012 Presidential Primary Election. The Committee terminated effective October 24, 2013.

TREASURER: Peter F. East

FINANCIAL ACTIVITY

Total Contributions Received: \$ 25,260

Total Expenditures: \$ 27,700

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Riverside County Registrar of Voters for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Campaign statements were not filed with the Secretary of State (SOS). Receipts and expenditures for the audit period totaled \$26,360 and \$28,801, respectively. The campaign statements were filed with the Riverside County Registrar of Voters (RCROV).

Reference Exhibit A

Mr. East stated that although he regrets the error, all required reports were timely filed electronically with the RCROV. He explained that since he received a letter from the RCROV each filing period instructing him to use the RCROV electronic filing system, he believed he was complying with all filing requirements. He added that he never thought to confirm the filing requirements with the Fair Political Practices Commission until he was preparing the forms to close the campaign.

EXHIBIT A – CAMPAIGN STATEMENTS NOT FILED WITH THE SECRETARY OF STATE

<u>Filing Period</u>	<u>Due Date</u>	<u>Receipts</u>	<u>Expenditures</u>
01/01/12 - 03/17/12	03/22/12	\$ 21,200	\$ 25,300
03/18/12 - 05/19/12	05/24/12	4,610	1,830
05/20/12 - 06/30/12	07/31/12	<u>550</u>	<u>1,671</u>
	Totals	\$ 26,360	\$ 28,801



MAR 28 2014

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**AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR
SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS**

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 28, 2014.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Victoria E. Cameron Judge Victoria Cameron For Superior Court 2012 (1344741)	01/01/12 – 06/30/12
2. Paul O. Colin Paul Colin for Judge 2012 (1343639)	01/01/11 – 06/30/12
3. Shannon L. Knight Shannon Knight For Judge 2012 (1343876)	01/01/12 – 06/30/12
4. Daniel R. Logue Friends of Dan Logue for Senate 2012 (1351489)	01/01/12 – 12/31/12
5. Eleanor Provost Committee to Re-elect Judge Provost 2012 (1345584)	01/01/12 – 06/30/12
6. Matthew Schonbrun Matt Schonbrun for Judge 2012 (1342810)	01/01/11 – 06/30/12



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**AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR
SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS**

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on April 30, 2014.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Benjimin M. Brees Ben Brees for Judge 2012 (1343252)	01/01/11 – 06/30/12
2. Californians Working Together to Restore and Protect Public Schools, Universities and Public Safety, a Coalition of Educators, Public School Employees, Working Men and Women, Doctors, Speaker John A. Perez and Community Organizations to Support Proposition 30 (1346049)	01/01/12 – 12/31/12
3. Catherine Haley Catherine Haley for Judge 2012 (1345788)	01/01/12 – 06/30/12
4. Berj K. Parseghian Berj Parseghian for Judge 2012 (1344033)	01/01/12 – 06/30/12
5. Garland P. Peed Garland Peed for Superior Court Judge 2012 (1341649)	01/01/11 – 06/30/12
6. Sheet Metal Workers' International Association Political Action League, Sponsored by International Association of Sheet Metal, Air, Rail and Transportation Workers (SMART) (890947) (formerly Sheet Metal Workers' International Association Political Action Committee, Yes on 30 and No on 32)	07/01/12 – 12/31/12

JUN 30 2014

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Committee to Defeat Prop 23, Sponsored by Environment California
(1329332)
(formerly Committee to Defeat Prop 23, Sponsored by Environment
California, with support from a coalition of environmentalists)
2. Tara M. Flanagan
Tara Flanagan for Superior Court Judge 2012 (1345164)
3. Kenneth R. Hughey
Hughey 4 Judge 2012 (1344924)
4. Clinton E. Parish
Clint Parish for Yolo County Superior Court Judge, Dept 15,
2012 (1342491)
5. Rancho Cucamonga Professional Firefighters Association – IAFF Local
2274 PAC (1299419)
6. Students for Sensible Drug Policy, David Bronner, Adam Eidinger, and Alan
Amsterdam Committee to Regulate Cannabis – YES on 19 (1333195)
7. Andrea C. Thompson
Andrea Thompson for Judge 2012 (1338735)
8. United Food and Commercial Workers Active Ballot Club Yes on Prop. 30, No
on Prop. 32 Committee (1351941)
9. Yes We Can (1334930)



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

**Rancho Cucamonga Professional Firefighters Association –
IAFF Local 2274 PAC (1299419)
c/o Olson, Hagel & Fishburn, LLP**

January 1, 2009 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the Rancho Cucamonga Professional Firefighters Association – IAFF Local 2274.

TREASURER: Michael McCliman

REPRESENTATIVE: Deborah L. Fortuna
Miller Kaplan Arase LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 144,940

Total Expenditures: \$ 70,581

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Preelection Statement for the period ending October 16, 2010, was not filed with the Secretary of State (SOS). A \$1,000 contribution was made to the Committee to Elect Mike Morrell for Assembly on October 7, 2010. Receipts and expenditures for the period totaled \$0 and \$1,000, respectively. The contribution made was reported on an amendment filed on February 28, 2013, for the period ending December 31, 2010.

MONETARY CONTRIBUTIONS RECEIVED

Receipts from members' dues were understated by \$32,551 on the initial campaign statements filed with the SOS. Amendments were filed on August 3, 2010, and March 6, 2013, to correct the omissions for 2010.

<u>Statement Periods</u>	<u>Understated Amounts</u>	<u>Date Amendments Were Filed</u>
07/01/09 - 12/31/09	\$ 5,974	*
01/01/10 - 03/17/10	3,005	08/03/10
03/18/10 - 05/22/10	14,773	08/03/10
07/01/10 - 09/30/10	<u>8,799</u>	03/06/13
Total	\$ 32,551	

* Understatement was not corrected on an amendment.

CONTRIBUTIONS MADE

Two contributions made totaling \$13,200 were not disclosed on the initial Preelection Statement filed with the SOS for the period ending September 30, 2010. An amendment was filed on March 6, 2013, to disclose these contributions made.

<u>Date</u>	<u>Recipient</u>	<u>Amount</u>
08/25/10	San Bernardino County Firefighters PAC	\$ 700
09/30/10	L. Dennis Michael for Mayor 2010	<u>12,500</u>
	Total	\$ 13,200

REPRESENTATIVE'S COMMENT

Ms. Fortuna stated that information not disclosed on initial statements was disclosed on amendments filed.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Committee to Defeat Prop 23, Sponsored by Environment
California (1329332)
(formerly Committee to Defeat Prop 23, Sponsored by Environment
California, with support from a coalition of environmentalists)

January 1, 2010 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on July 27, 2010, as a primarily formed committee opposing Proposition 23 in the 2010 General Election. The Committee is sponsored by Environment California, Inc.

TREASURERS: Carla Musumeci
Environment California, Inc.

Bernadette Del Chiaro (10/05/10 – 07/30/13)
c/o Dan Jacobson
Environment California, Inc.

Chris Clair (07/27/10 – 10/04/10)
c/o Dan Jacobson
Environment California, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 335,508

Total Expenditures: \$ 248,111

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

The beginning and ending cash balances were either overstated or understated throughout the audit period. The beginning cash balance reported on the Summary Page of the initial campaign statement filed for the period January 1 through September 30, 2010, was overstated by \$93,150 and the ending balance reported on the Semi-annual Statement filed for the period ending December 31, 2010, was understated by \$51,198. Amendments were filed on May 2, 2012, to correct beginning and ending cash balances.

Ms. Del Chiaro stated that the mistakes were corrected as soon as she became aware of the errors.

MONETARY CONTRIBUTIONS RECEIVED

A \$100,000 contribution received from Sierra Club California Ballot Measures Committee on October 13, 2010, was not reported on the initial Preelection Statement filed for the period ending October 16, 2010. The contribution was disclosed on a Late Contribution Report filed on October 14, 2010. An amendment to the Preelection Statement was filed on May 2, 2012, to report the contribution.

Ms. Del Chiaro stated that this was an error of simply forgetting to add a contribution to the campaign statement that they had already reported on a Late Contribution Report. She added that the amendment was filed as soon as she became aware of the error.

ACCRUED EXPENSES

Reported accrued expenses for Fund for Public Interest Research were overstated by \$55,906 on the initial Preelection Statement filed for the period January 1 through October 16, 2010. The outstanding balance owed to Fund for Public Interest Research on October 16, 2010, was reduced by \$53,701 on the initial Semi-annual Statement filed for the period ending December 31, 2010, and amendments to the Preelection Statements were filed on May 2, 2012.

Ms. Del Chiaro stated that the mathematical errors were corrected as soon as she became aware of them.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Students for Sensible Drug Policy, David Bronner, Adam Eiding, and
Alan Amsterdam Committee to Regulate Cannabis - YES on 19
(1333195)
c/o Students for Sensible Drug Policy

January 1, 2010 through December 31, 2010

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on October 5, 2010, as a primarily formed committee to support Proposition 19 in the 2010 General Election. The Committee was sponsored by Students for Sensible Drug Policy, Inc. The Committee was administratively terminated on October 17, 2013.

TREASURER: Aaron Houston

REPRESENTATIVE: Stacia Cosner
Students for Sensible Drug Policy

Washington, DC 20001

FINANCIAL ACTIVITY

Total Contributions Received: \$ 100,000

Total Expenditures: \$ 55,826

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Invoices, receipts, or other supporting documents were not maintained for 48 expenditures totaling \$35,161. Bank statements and payment request forms were provided.

Mr. Houston did not provide comment.

REPORTS AND STATEMENTS

Campaign statements were not filed in paper format with the Secretary of State (SOS) during the audit period. Receipts and expenditures during the audit period totaled \$100,216 and \$81,364, respectively. The statements were timely filed electronically.

Mr. Houston did not provide comment.

MONETARY CONTRIBUTIONS RECEIVED

Contributions received on October 5, 2010, in the amounts of \$75,000 from Dr. Bronner's Magic Soaps All-One-God-Faith Inc. and \$25,000 from Capitol Hemp, LLC, were incorrectly disclosed as received from David Bronner and Adam Eiding, respectively. In addition, notifications were not sent to either of these major contributors.

Mr. Houston stated that it seemed reasonable to identify the heads of the corporations, rather than the corporations themselves, as contributors on the Committee's campaign statements. Mr. Houston also stated that he was unaware of the requirement to notify major contributors.

EXPENDITURES

Expenditures totaling \$31,672 were not disclosed on campaign statements filed with the SOS for the period October 1 through December 31, 2010. In addition, for the period ending December 31, 2010, unitemized expenditures were overstated by \$6,068.

Reference Exhibit A

Mr. Houston stated that he was inexperienced with the complexities of the California campaign law.

EXHIBIT A – EXPENDITURES NOT DISCLOSED

<u>Date</u>	<u>Payee</u>	<u>Amount</u>
10/12/10	Unitemized payment	\$ 85
10/15/10	Ocean View Hotel	483
10/15/10	Unitemized payment	83
10/20/10	Airtrana	439
10/25/10	Teleroots	8,000
10/26/10	flipvideospotlight.com	319
10/26/10	flipvideospotlight.com	509
10/26/10	Garret Overstreet	750
10/26/10	Edward Spriggs	600
10/26/10	Students for Sensible Drug Policy Fndtn.	11,000
10/27/10	Aaron Houston	136
10/27/10	Abraham Kneisley	213
10/27/10	Southwest	697
10/27/10	Usairway	524
10/29/10	DRCNet	200
10/29/10	Giant Food Store	119
11/03/10	Southwest	439
11/04/10	USPS	148
11/06/10	Cheba Hut Toasted Subs	125
11/09/10	Enterprise Rent-A-Car	127
11/11/10	Phillip Ballo	354
11/12/10	Shane Sicro	112
11/15/10	Zaki Khorasanee	158
11/15/10	Angela Shen	200
11/17/10	Fire Dog Lake	636
11/17/10	Sunanda Pou	136
11/18/10	Javier Cortez	816
11/18/10	Danny O'Calderon	816
11/18/10	Alexander Shestakov	716
11/18/10	Rodrigo Vazquez	1,020
11/29/10	Apple Store	164
12/14/10	Students for Sensible Drug Policy Fndtn.	747
12/17/10	Gli*Greyhoundlines	181
12/18/10	Kushcon	100
12/23/10	Eric Barlow	<u>520</u>
Total		\$ 31,672



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
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JUN 30 2014

hgp

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Yes We Can (1334930)
Wilke, Fleury, Hoffelt, Gould & Birney, LLP

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on January 21, 2011, as a general purpose committee. The Committee terminated effective December 31, 2013.

TREASURER: John R. Valencia
Wilke, Fleury, Hoffelt, Gould & Birney, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 577,500

Total Expenditures: \$ 478,690

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Preelection Statement for the period ending March 17, 2012, was not filed with the Secretary of State (SOS). A \$50,000 contribution was made on February 27, 2012, to Educating Voters. Receipts and expenditures for the period totaled \$60,500 and \$61,841, respectively. The activity was reported on the Preelection Statement filed for the period ending May 19, 2012.

Mr. Valencia stated that it was an inadvertent oversight, and that the transactions were reflected and properly reported on the subsequent report.



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WBB

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Andrea C. Thompson
Andrea Thompson for Judge 2012 (1338735)
c/o David L. Gould Company

January 1, 2011 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Superior Court offices were randomly selected by the Fair Political Practices Commission. Candidates for selected offices who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on May 13, 2011, and is controlled by Superior Court Judge Andrea C. Thompson, Los Angeles County. Ms. Thompson was elected in the 2012 Presidential Primary Election.

TREASURER: David L. Gould
David L. Gould Company

FINANCIAL ACTIVITY

Total Contributions Received: \$ 154,849

Total Expenditures: \$ 250,890

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Documents were not provided to verify the source(s) of loans totaling \$133,500 reported as received from the candidate. Copies of the candidate's personal checks were provided. For \$75,500 of this amount the candidate's bank statements were not provided. For the other \$58,000, source documents were not provided for deposits totaling \$52,356 into the candidate's personal bank account. Records were provided to verify the source of other loans from the candidate totaling \$11,500.

Reference Exhibit A

Mr. Gould stated that the Committee complied with the law. He added that the funds were the candidate's funds.

EXHIBIT A – NO DOCUMENTS PROVIDED TO VERIFY SOURCE(S) OF DEPOSITS INTO THE CANDIDATE'S PERSONAL BANK ACCOUNT

<u>Date</u>	<u>Deposit into Candidate's Personal Bank Account</u>	<u>Check to Committee</u>
06/16/11	\$ 25,000	
06/24/11		\$ 20,000
12/17/11	19,356	
12/31/11		30,000
05/18/12	<u>8,000</u>	<u>8,000</u>
Totals	\$ 52,356	\$ 58,000



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LSB

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Clinton E. Parish
Clint Parish for Yolo County Superior Court Judge, Dept 15, 2012
(1342491)

January 1, 2011 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Superior Court offices were randomly selected by the Fair Political Practices Commission. Candidates for selected offices who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on October 20, 2011, and was controlled by Clinton E. Parish, a candidate for Superior Court Judge, Yolo County, in the 2012 Presidential Primary Election. The Committee terminated effective September 25, 2012.

TREASURER: Kelli Brooksby

FINANCIAL ACTIVITY

Total Contributions Received: \$ 36,542

Total Expenditures: \$ 36,784

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

The Semi-annual Statement for the period ending December 31, 2011, due at the Secretary of State (SOS) on January 31, 2012, was filed 149 days late on June 28, 2012, after the June 5, 2012 Presidential Primary Election. Receipts and expenditures for the period totaled \$16,383 and \$2,022, respectively. The Statement was timely filed with the Yolo County Clerk-Recorder.

Mr. Parish stated that the Committee physically filed all required reports and statements at the Yolo County Clerk-Recorder's office, and as a matter of practice, mailed copies to the SOS on the same dates they were filed locally. He further stated that he mailed a second copy of the Semi-annual Statement to the SOS immediately after being notified that it had not been filed.



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LBB

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Kenneth R. Hughey
Hughey 4 Judge 2012 (1344924)

January 1, 2012 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Superior Court offices were randomly selected by the Fair Political Practices Commission. Candidates for selected offices who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on February 22, 2012, and was controlled by Kenneth R. Hughey, a candidate for Superior Court Judge, Los Angeles County, in the 2012 Presidential Primary Election. The Committee terminated effective June 30, 2012.

TREASURER: Jane Leiderman
Padilla & Associates

FINANCIAL ACTIVITY

Total Contributions Received: \$ 149,796

Total Expenditures: \$ 161,046

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Documents were not provided to verify the source(s) of deposits totaling \$90,000 into the candidate's personal bank account prior to the candidate writing checks totaling \$85,000 to the Committee. Of this amount, \$50,000 was reported as a loan from the candidate and \$35,000 was reported as monetary contributions from the candidate. Records were provided to verify the source of other loans from the candidate totaling \$90,000.

Reference Exhibit A

Mr. Hughey stated that the \$50,000 deposit was the product of a personal loan and that he has satisfied that obligation. He added that since he has moved multiple times, he has shredded all of his documents so he has no paper trail for these transactions.

EXHIBIT A – NO DOCUMENTS PROVIDED TO VERIFY SOURCE(S) OF DEPOSITS INTO THE CANDIDATE'S PERSONAL BANK ACCOUNT

<u>Date</u>	<u>Deposits into Candidate's Personal Bank Account</u>	<u>Check to Committee</u>
03/01/12	\$ 50,000	\$ 50,000
03/27/12	40,000	
04/23/12		20,000
04/30/12	_____	<u>15,000</u>
Totals	\$ 90,000	\$ 85,000



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Tara M. Flanagan
Tara Flanagan for Superior Court Judge 2012 (1345164)

January 1, 2012 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Superior Court offices were randomly selected by the Fair Political Practices Commission. Candidates for selected offices who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on February 10, 2012, and is controlled by Superior Court Judge Tara M. Flanagan, Alameda County. Ms. Flanagan was elected in the 2012 Presidential Primary Election.

TREASURERS: Carol A. Pranka

Tara M. Flanagan (02/10/12 – 05/03/12)

REPRESENTATIVE: Gregory E. Sanborn
The Diablo Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ 105,476

Total Expenditures: \$ 98,763

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Two contributions of \$100 or more totaling \$5,500 were received in the form of cashier's checks.

	<u>Date Received</u>	<u>Reported Contributor</u>	<u>Amount</u>
1.	03/20/12	Mary Anne Hart	\$ 3,000
2.	04/26/12	Not Disclosed*	<u>2,500</u>
			\$ 5,500

* Cashier's check was deposited 05/02/12 and then returned on 05/04/12 via Committee check.

Ms. Flanagan stated that the campaign and the candidate now fully understand the purpose of the campaign rules.

LOANS RECEIVED

Carol A. Pranka, the Committee's treasurer, was not disclosed as the lender for two loans received totaling \$25,000. The loans were reported as received from the candidate on the Preelection Statement filed for the period ending May 19, 2012. The funds were initially deposited into the candidate's business and personal bank accounts, and then transferred to the Committee's bank account.

Ms. Flanagan stated that she and Ms. Pranka executed promissory notes between themselves and it was her personal responsibility to repay the loans, not the Committee's.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

United Food and Commercial Workers Active Ballot Club Yes on Prop. 30,
No on Prop. 32 Committee (1351941)
c/o Olson Hagel & Fishburn LLP

January 1, 2012 through December 28, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on September 18, 2012, as a primarily formed committee to support Proposition 30 and oppose Proposition 32 in the 2012 General Election. The Committee was sponsored by United Food and Commercial Workers. The Committee terminated effective December 28, 2012.

TREASURER: Anthony Perrone
United Food and Commercial Workers

REPRESENTATIVE: Diane M. Fishburn
Olson Hagel & Fishburn LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 949,236

Total Expenditures: \$ 949,236

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Preelection Statement for the period October 1 through October 20, 2012, was not filed with the Secretary of State (SOS). Receipts and expenditures for this period totaled \$202,441 and \$0, respectively. The activity for this period was reported on the Termination Statement filed for the period ending December 28, 2012.

Ms. Fishburn stated that these receipts were unitemized contributions from members of the sponsoring union.

A Late Contribution Report (LCR) was not filed with the SOS within 24 hours of making a \$50,000 contribution to Ballot Initiative Strategy Center on October 22, 2012. The LCR was filed on December 17, 2012, after the 2012 General Election.

Ms. Fishburn stated that the contribution was disclosed prior to the election on an LCR filed by the recipient, so there was no harm to public disclosure.

MONETARY CONTRIBUTIONS RECEIVED

Reported contributions received from United Food and Commercial Workers were understated by \$600,000 on the initial Preelection Statement filed for the period January 1 through September 30, 2012. An amendment was filed on December 31, 2012, after the General Election, to disclose these contributions.

Ms. Fishburn stated that these receipts were unitemized contributions from members of the sponsoring union.

CONTRIBUTIONS MADE

A \$500,000 contribution made to No on 32 Stop Corp. Special Exemptions from Camp. Finance Rules, and a \$100,000 contribution made to Californians to Protect Schools Universities and Public Safety, both on September 27, 2012, were not disclosed on the initial Preelection Statement filed for the period January 1 through September 30, 2012. An amendment was filed on December 31, 2012, after the 2012 General Election, to disclose these contributions made.

Ms. Fishburn stated that the contributions were disclosed prior to the election on reports filed by the recipients, so there was no harm to public disclosure.



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JUN 30 2014

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2014.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. California Manufacturers & Technology Association (CMTA) Issues Political Action Committee (PAC) (1328039) (formerly California Manufacturing & Technology Association (CMTA) Issues Political Action Committee (PAC) No on 39)	07/01/12 - 12/31/12
2. Eric P. Harmon Deputy D.A. Eric Harmon for Judge 2012 (1343275)	01/01/11 - 06/30/12
3. James D. Otto Re-Elect Judge Otto 2012 (1345225)	01/01/12 - 06/30/12

POLITICAL REFORM AUDIT REPORTS

State Campaigns

FILED
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1. Blue Diamond Growers Political Action Committee (771333)
2. Gary George Kreep
Citizens to Elect Gary Kreep to the Superior Court 2012 (1346199)



State of California
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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Blue Diamond Growers Political Action Committee
(771333)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on July 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by Blue Diamond Growers.

TREASURER: Susan Brauner
Blue Diamond Growers

REPRESENTATIVE: Thomas L. Livingston, CPA

FINANCIAL ACTIVITY

Total Contributions Received: \$ 48,028

Total Expenditures: \$ 46,446

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Late Contribution Reports were not filed with the Secretary of State for four contributions made totaling \$8,900.

Reference Exhibit A

Mr. Livingston stated that the missed reports were simply not filed. Mr. Livingston added that he understands the importance of filing reports, and will be diligent for future filings.

EXHIBIT A – LATE CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE

	<u>Date</u>	<u>Recipient</u>	<u>Amount</u>	
1.	05/24/12	Wolk for Senate 2012	\$ 1,500	(1)
2.	05/29/12	Frank Bigelow for Assembly 2012	3,900	(1)
3.	05/31/12	Bill Berryhill for Senate 2012	2,500	(1)
4.	10/22/12	Jim Nielsen for Senate	<u>1,000</u>	(2)
		Total	\$ 8,900	

(1) Presidential Primary Election: 06/05/12
Late Contribution Period: 05/20/12 –
06/04/12

(2) Special Primary Election, Senate District 4: 11/06/12
Late Contribution Period: 10/21/12 –
11/05/12



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Gary George Kreep
Citizens to Elect Gary Kreep to the Superior Court 2012 (1346199)

January 1, 2012 through June 30, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Superior Court offices were randomly selected by the Fair Political Practices Commission. Candidates for selected offices who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on July 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on February 23, 2012, and is controlled by Superior Court Judge Gary George Kreep, San Diego County. Mr. Kreep was elected in the 2012 Presidential Primary Election.

TREASURERS: Randy Goodwin

Betty Doomey (02/23/12 - 12/09/12)

REPRESENTATIVE: Alexander Tomescu
Wewer & Lacy, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 42,808

Total Expenditures: \$ 51,215

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

CAMPAIGN BANK ACCOUNT

Campaign expenditures totaling \$41,796 were not processed through the Committee's designated campaign bank account. Instead, the expenditures were paid from the candidate's personal funds. Of this amount, \$38,023 was disclosed as loans from the candidate to the Committee. The payees were disclosed on the campaign statements.

Mr. Tomescu stated that the candidate made expenditures from his personal funds in March 2012 in order to reserve space on slate cards. He explained that these time-sensitive expenditures were made from the candidate's personal funds because the bank erroneously prevented the Committee from opening a campaign bank account prior to obtaining a Federal Election Commission identification number. He added that the remaining expenditures were made from the candidate's personal funds because the Committee did not have sufficient funds in its designated campaign bank account.

ACCRUED EXPENSES

Accrued expenses totaling \$6,135 for advertisements in state mailers produced by Landmark Communications were not reported on the Preelection Statement filed for the period ending May 19, 2012. The payment to Landmark Communications was reported after the election on the Semi-annual Statement filed for the period ending June 30, 2012. The subvendor information identifying the four slate mailers and their cost was reported on an amendment to the Semi-annual Statement for the period ending June 30, 2012, filed in electronic format on June 28, 2013.

Mr. Tomescu stated that amendments were filed to report the expenditures for the slate mailers.



JUL 31 2014

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**AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR
SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS**

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on July 31, 2014.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Association of California State Supervisors PAC (1303937)	01/01/11 - 12/31/12
2. California Mobilehome Parkowners Alliance Political Action Committee (881008)	01/01/11 - 12/31/12
3. California Rice Political Action Committee (891390)	01/01/11 - 12/31/12
4. Charter Schools PAC, sponsored by California Charter Schools Association Advocates (1302433)	01/01/11 - 12/31/12
5. Laborers' Local 300 Small Contributor Committee (950674)	01/01/11 - 12/31/12
6. McDonald's California Operators PAC (782257)	01/01/11 - 12/31/12
7. Jim Nielsen Taxpayers for Jim Nielsen - Senate 2012 (1351232)	01/01/12 - 06/30/13
8. Personal Insurance Federation of California Issues Committee (1344666) (formerly Personal Insurance Federation of California Issues Committee, Yes on 30)	01/01/12 - 12/31/12

CAMPAIGNS**PERIOD COVERED**

- | | |
|---|---------------------|
| 9. Pharmaceutical Research and Manufacturers Association of America PAC
(1282378) | 01/01/11 - 12/31/12 |
| 10. Retired Public Employees' Association-Legislative Action Organization
(870166) | 01/01/11 - 12/31/12 |

POLITICAL REFORM AUDIT REPORTS

State Campaign

The California List (1243922)

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Franchise Tax Board

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

The California List (1243922)

July 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on August 29, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee.

TREASURERS:

Bettina B. Duval
The California List

Kinde Durkee (03/31/04 - 09/02/11)
Durkee & Associates.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 52,310

Total Expenditures: \$ 50,159

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Preelection Statement for the period ending October 20, 2012, was not filed with the Secretary of State (SOS). Contributions totaling \$7,000 were made during this period. Receipts and expenditures totaled \$3,730 and \$7,484, respectively. The activity was reported on the Semi-annual Statement filed for the period ending December 31, 2012.

Three Late Contribution Reports were not filed with the SOS for contributions made totaling \$6,800. No other reports were required to be filed.

<u>Date</u>	<u>Recipient</u>	<u>Amount</u>
10/22/12	Cathleen Galgiani for State Senate 2012	\$ 1,000
10/22/12	Fran Pavley for State Senate	2,900
10/30/12	Sharon Quirk-Silva for Assembly 2012	<u>2,900</u>
Total		\$ 6,800

TREASURER'S COMMENT

Ms. Duval stated that she was unaware of the additional reporting requirements. Ms. Duval also stated that she is currently reviewing reference materials in order to be in compliance with the complex California reporting laws.



State of California
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POLITICAL REFORM AUDIT PROGRAM MS F387
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AUG 29 2014

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on August 29, 2014.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Asian Pacific Environmental Network (APEN) Action Committee (1348995) (formerly Asian Pacific Environmental Network (APEN) Action's Yes on 30 & 39, No on 32 Committee)	01/01/12 - 12/31/12
2. Association of California School Administrators Issues Political Action Committee (ACSA Issues PAC) (972015)	01/01/11 - 12/31/12
3. Association of California School Administrators Political Action Committee (842151)	01/01/11 - 12/31/12
4. Association of Orange County Deputy Sheriffs Political Action Committee (782021)	01/01/11 - 12/31/12
5. California Alliance for Progress And Education, An Alliance Of Professionals, Employees And Small Business (1283921)	01/01/11 - 12/31/12
6. California Association of Pest Control Advisers Political Action Committee (CAPCA PAC) (801164)	01/01/11 - 12/31/12
7. California Citizens Against Wasteful Taxes - No on Prop. 29 (1345641)	01/01/12 - 06/30/12

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
8. California Forward Issues Action Fund (1310030) (formerly Californians for Accountability – Yes on 31, sponsored by California Forward Action Fund)	01/01/12 – 12/31/12
9. California Grocers Association Issues Committee (1346973) (formerly California Grocers Association Issues Committee, Yes on Proposition 30, No on Proposition 37)	01/01/12 – 12/31/12
10. California Independent Oil Marketers Association PAC (760982)	01/01/11 – 12/31/12
11. Californians To Protect Chiropractic Patient Rights, sponsored by California Chiropractic Association (881059)	01/01/11 – 12/31/12
12. Coca-Cola Nonpartisan PAC for Good Government (943538) (formerly Coca-Cola Refreshments USA, Inc. Nonpartisan Political Action Committee for Good Government)	01/01/11 – 12/31/12
13. General Motors Company Political Action Committee (790461)	01/01/11 – 12/31/12
14. No on 31, Californians for Transparent and Accountable Government (1348039)	01/01/12 – 12/31/12
15. Northern California Water Association PAC (921655)	01/01/11 – 12/31/12
16. Orange County Coalition of Police & Sheriffs Independent Expenditure Committee (OC Cops IEC) (1245509)	01/01/11 – 12/31/12
17. Orange County Employees Association Issues Committee (1323167)	01/01/11 – 12/31/12
18. Southern California Alliance of Law Enforcement Committee to Oppose Propositions 32 and 34 (1350977)	01/01/12 – 12/31/12
19. State Building and Construction Trades Council of California PAC (743501)	01/01/11 – 12/31/12
20. Yes on 31, Taxpayers for Govt. Account., Major Funding by Nicholas Berggruen Inst. Trust and CA for Govt. Account., Sponsored by CA Forward Action Fund. Also Sponsored by Think Long Committee for CA. (1344386)	01/01/12 – 12/31/12

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. California Statewide Law Enforcement Association Issues Committee
(1346267)
(formerly California Statewide Law Enforcement Association Issues
Committee, Yes on Propositions 30 and 35, No on Proposition 32)
2. Plumbers and Steamfitters Local No. 467 Issues Committee (1280764)
3. Teamsters Joint Council No. 7 PAC (1257632)



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DEBRA BOWEN
Secretary of State

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Teamsters Joint Council No. 7 PAC (1257632)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by Teamsters Joint Council No. 7.

TREASURER: Robert Morales
Teamsters Joint Council No. 7

REPRESENTATIVE: Michelle L. McCann
Lindquist LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 120,484

Total Expenditures: \$ 120,484

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

An amendment to the Statement of Organization was not filed with the Secretary of State to change the Committee's status from general purpose to primarily formed effective October 1, 2012. The change in status was required because the Committee made contributions totaling \$117,484 in opposition to Proposition 32 during the period ending September 30, 2012. This exceeded 70 percent of the Committee's total contributions and expenditures on all candidates and measures during the prior 24 months.

Ballot Measure Contribution Reports (BMCRs) were not filed for a \$13,705 independent expenditure made in opposition to Proposition 32 on August 2, 2012, and a \$100,000 contribution made to California Teamsters Public Affairs Council Issues Account in opposition to Proposition 32 on August 29, 2012. No other BMCRs were required to be filed.

REPRESENTATIVE'S COMMENTS

Ms. McCann stated that the Committee does not routinely contribute to ballot measures so failure to comply with the regulations was unintentional. She added that she has reviewed the regulations and has implemented procedures to comply with them going forward.



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DEBRA BOWEN
Secretary of State

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Plumbers and Steamfitters Local No. 467 Issues Committee (1280764)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by Plumbers and Steamfitters Local No. 467.

TREASURER: Mike Swanson

REPRESENTATIVE: Deborah L. Fortuna, CPA
Miller Kaplan Arase LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 42,340

Total Expenditures: \$ 42,340

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Ballot Measure Contribution Report (BMCR) was not filed with the Secretary of State for a \$20,000 contribution made to Californians to Protect Schools, Universities, and Public Safety, a ballot measure committee supported by Governor Jerry Brown (ID #1343257), on February 9, 2012. No other BMCRs were required to be filed.

Ms. Fortuna stated she was unaware that a Ballot Measure Contribution Report was required to be filed for this contribution and noted that the contribution was reported on the Preelection Statement filed for the period January 1 through March 17, 2012.



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DEBRA BOWEN
Secretary of State

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Statewide Law Enforcement Association Issues
Committee (1346267)
(formerly California Statewide Law Enforcement Association Issues
Committee, Yes on Propositions 30 and 35, No on Proposition 32)
c/o Wayne L. Ordos

January 1, 2012 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 30, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on March 21, 2012, as a general purpose committee sponsored by the California Statewide Law Enforcement Association. During the period August 14 through September 3, 2012, the Committee was registered as a primarily formed committee supporting Proposition 30 and opposing Proposition 32 in the 2012 General Election. During the period September 4, 2012 through March 5, 2013, the Committee was registered as a primarily formed committee supporting Propositions 30 and 35 and opposing Proposition 32 in the 2012 General Election.

TREASURER: Wayne L. Ordos

FINANCIAL ACTIVITY

Total Contributions Received: \$ 498,064

Total Expenditures: \$ 358,143

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Contributions received from approximately 4,724 individuals totaling \$70,512 were not itemized on the Preelection Statement filed for the period ending September 30, 2012. The individuals' contributions during the calendar year cumulated to \$100 or more during this reporting period. All of the contributors were members of the California Statewide Law Enforcement Association.

Mr. Ordos stated that his office initially received erroneous contribution information from the sponsoring organization, which led to confusion regarding the per member contribution amounts. He further stated that this was the only instance of the \$100 per member reporting threshold being reached during the existence of the Committee and added that failure to itemize contributors was inadvertent.



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DEBRA BOWEN
Secretary of State

**AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR
SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS**

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 30, 2014.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. American Federation of State, County & Municipal Employees Local No. 685 Political Action Committee (744558)	01/01/11 - 12/31/12
2. Ballot Initiative Strategy Center - CA Opposed to Prop 23 and Prop 26 (1333283) (currently Californians for Informed Voting - Yes on 30, 34, 35, 36, 37 and 39 and No on 31 and 32 sponsored by Ballot Initiative Strategy Center)	01/01/10 - 12/31/10
3. California Retired Teachers Association Initiative Committee (1283442) (formerly California Retired Teachers Association Initiative Committee, A Committee for Proposition 30, Sponsored by the California Retired Teachers Association)	07/01/12 - 12/31/12
4. Californians for Death Penalty Reform and Savings (1346266) (formerly Californians for Justice and Public Safety, No on Proposition 34)	01/01/12 - 12/31/12
5. Californians for Informed Voting - Yes on 30, 34, 35, 36, 37 and 39 and No on 31 and 32 sponsored by Ballot Initiative Strategy Center (1333283) (formerly Ballot Initiative Strategy Center - CA Opposed to Prop 23 and Prop 26)	10/01/12 - 12/31/12

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
6. Damian T. Carroll Damian Carroll for Assembly 2013 (1358955)	01/01/13 - 12/11/13
7. Damian Carroll for Assembly 2014 (1354705)	01/01/13 - 11/07/13
8. Consumer Attorneys of California Issues Political Action Committee (842149) (formerly Consumer Attorneys of California Issues Political Action Committee (Yes on Proposition 30))	01/01/12 - 12/31/12
9. Andra Hoffman Andra Hoffman for Assembly 2013 (1359044)	01/01/13 - 12/31/13
10. Andra Hoffman for Assembly 2014 (1356890)	01/01/13 - 12/31/13
11. Hope 2012 - Yes on Prop. 29 - Californians for a Cancer Cure (1274538)	01/01/09 - 06/30/12
12. Chris Kolski Kolski for Assembly 2013 (1358598)	01/01/13 - 12/31/13
13. Northern California District Council of Laborers Issues PAC (1273648) (formerly Northern California District Council of Laborers Issues PAC - Yes on 30)	01/01/12 - 12/31/12
14. Southwest Regional Council of Carpenters Issues Committee (1301846) (formerly Southwest Regional Council of Carpenters Issues Committee - Yes on 30)	07/01/12 - 12/31/12
15. Stop the Middle-Class Income-Tax Hike - No on Prop. 38, sponsored by the California Medical Association Physicians' Issues Committee (1348560)	01/01/12 - 12/31/12
16. Yes on 29 - Californians for a Cure, Sponsored by the American Cancer Society California Division, Inc., American Lung Association in California, American Heart Association and Cancer Research Doctors (1322759)	01/01/09 - 06/30/12
17. Yes on 36, Three Strikes Reform, sponsored by the NAACP Legal Defense and Educational Fund, Inc. (1341571)	01/01/11 - 12/31/12

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. A Committee in Support of Proposition 34, Sponsored by ACLU of Northern California (1344843)
2. Apartment Association of Los Angeles PAC (811735)
3. California Retailers Association Issues Committee (1274157)
(formerly California Retailers Association Issues Committee, A Committee to Support Proposition 30 and Promote Retailers' Interests in Education and Public Safety)
4. California Society of Enrolled Agents Political Action Committee (860167)
5. Gay and Lesbian Victory Fund (930555)
6. No on 30 – Californians for Reforms and Jobs, Not Taxes, a coalition of taxpayers and small businesses (1347735)
7. Plumbers and Steamfitters Local No. 467 Issues Committee (1280764)
AMENDED AUDIT REPORT
8. Small Business Action Committee PAC (1270683)
(formerly Small Business Action Committee PAC, No on 30/Yes on 32, citizens for reforming Sacramento)
9. Yes on 30 – Californians for Opportunity – Sponsored by PICO California and PICO Action Fund (1351245)



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Apartment Association of Los Angeles PAC
(811735)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by Apartment Association of Greater Los Angeles.

TREASURER: Trevor Grimm
Apartment Association of Greater Los Angeles

REPRESENTATIVE: Perci Chin

FINANCIAL ACTIVITY

Total Contributions Received: \$ 181,666

Total Expenditures: \$ 175,434

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Preelection Statements were not filed with the Secretary of State for the following periods:

<u>Statement Period</u>	<u>Contributions Made</u>	<u>Receipts</u>	<u>Expenditures</u>
01/01/12 – 03/17/12	\$ 13,792	\$ 15,378	\$ 30,089
03/18/12 – 05/19/12	\$ 21,100	\$ 8,506	\$ 22,227

The activity for these periods was disclosed on the Semi-annual Statement filed for the period January 1 through June 30, 2012.

Mr. Chin stated that contributions made that triggered the reporting were overlooked and each contribution made was disclosed on the following statement. He further stated that additional procedures will be implemented to ensure this does not happen again.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Society of Enrolled Agents Political Action Committee
(860167)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the California Society of Enrolled Agents.

TREASURERS: Gerald Pusateri
California Society of Enrolled Agents

Don Stacy (08/03/12 -07/21/13)
California Society of Enrolled Agents

Cap Porterfield (08/01/11 – 08/02/12)
California Society of Enrolled Agents

Alma Guenther (01/20/09 – 07/31/11)
California Society of Enrolled Agents

REPRESENTATIVE: Lacey E. Keys
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 16,993

Total Expenditures: \$ 42,083

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Two preelection statements were not filed with the Secretary of State (SOS).

<u>Statement Period</u>	<u>Contributions Made</u>	<u>Receipts</u>	<u>Expenditures</u>
01/01/12 – 03/17/12	\$ 3,500	\$ 236	\$ 6,667
07/01/12 – 09/30/12	\$ 4,000	\$ 7,979	\$ 8,002

The activity for these periods was disclosed on the Semi-annual Statement filed for the periods ending June 30 and December 31, 2012.

The Semi-annual Statement for the period July 1 through December 31, 2012, was not filed with the SOS in paper format. This statement was timely filed in electronic format. Reported receipts and expenditures totaled \$8,734 and \$11,960, respectively.

A Special Odd-Year Report was not filed with the SOS for the period January 1 through March 31, 2011. Contributions made to elected state officers totaled \$11,900 during this period. The activity for this period was reported on the Semi-annual Statement filed for the period ending June 30, 2011.

REPRESENTATIVE'S COMMENTS

Ms. Keys stated that, at the time the statements were triggered, the sponsoring organization was not aware of the requirements. She added that the organization has since sought legal advice from outside counsel and now receives regular reminders. Ms. Keys further stated that the sponsoring organization's staff is confident they filed the Semi-annual Statement for the period ending December 31, 2012, in paper format because paper filing is part of the internal filing procedures followed. She noted that the organization will use a traceable delivery system or obtain endorsed copies in the future.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Gay and Lesbian Victory Fund (930555)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee.

TREASURERS:

Kim Hoover
Gay and Lesbian Victory Fund

Frank Selvaggi (01/31/12 – 10/20/12)
Gay and Lesbian Victory Fund

Harvey Hurdle (03/18/10 – 01/30/12)
Gay and Lesbian Victory Fund

REPRESENTATIVE: David Mitrani
Sandler Reiff Lamb Rosenstein & Birkenstock,
P.C.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 241,499

Total Expenditures: \$ 253,299

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

For the expenditures examined, invoices, receipts and/or other supporting documents were not provided for 15 expenditures totaling \$146,765. Of this amount, two payments totaling \$38,902 were made to vendors. The other 13 payments totaling \$107,863 were transfers to other bank accounts of Gay and Lesbian Victory Fund. Nine of these transfers totaling \$82,363 were reported on the campaign statements as transfers to Gay and Lesbian Victory Fund for office and administrative expenses and four transfers totaling \$25,500 were not disclosed on the campaign statements. Bank statements, a transaction journal, and canceled checks were provided.

In addition, documentation such as canceled checks and/or invoices was not provided to substantiate independent expenditures totaling \$33,258 disclosed as made in support of Luis Lopez for Assembly in the 2012 General Election on four Late Independent Expenditure Reports filed with the Secretary of State from October 23 through November 5, 2012. These expenditures were not reported on the Semi-annual Statement filed for the period ending December 31, 2012, and were not made through the Committee's bank account.

MONETARY CONTRIBUTIONS RECEIVED

Fourteen contributions received totaling \$31,350 were not disclosed on the Preelection Statement filed for the period ending May 19, 2012.

Reference Exhibit A

REPRESENTATIVE'S COMMENTS

Mr. Mitrani stated that the Gay and Lesbian Victory Fund believes in the importance of disclosure and has made every effort to comply with California campaign finance law.

EXHIBIT A – CONTRIBUTIONS RECEIVED NOT DISCLOSED

	<u>Date</u>	<u>Contributor</u>	<u>Amount</u>
1.	01/17/12	76 Words LLC	\$ 1,250
2.	01/17/12	Run Woman Run	750
3.	01/17/12	The Chadderdon Group	1,250
4.	01/23/12	Sempre Energy	2,500
5.	01/30/12	Spina Bifida Association of Illinois	250
6.	02/09/12	Andrews Kurth LLP	5,000
7.	02/17/12	Marlon Long	100
8.	02/23/12	CDM Smith	1,250
9.	03/01/12	The Northern Trust Company	1,500
10.	03/09/12	American Federation of Teachers COPE State and Local Education Fund	2,500
11.	03/09/12	Nuclear Energy Institute	5,000
12.	03/12/12	American Federation of State, County and Municipal Employees-AFL-CIO	2,500
13.	03/16/12	Akin, Gump, Strauss, Hauer & Feld LLP	2,500
14.	03/16/12	Kenneth B. Mehlman	<u>5,000</u>
		Total	\$ 31,350



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Small Business Action Committee PAC (1270683)
(formerly Small Business Action Committee PAC, No on 30/Yes on 32,
citizens for reforming Sacramento)
c/o Wewer & Lacy, LLP

July 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit. In addition, committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This audit was limited to the verification of transactions other than those considered in a Fair Political Practices Commission investigation and further stipulated to by the Committee in January of 2014. The Fair Political Practices Commission found that the actual source was not disclosed for an \$11,000,000 contribution received.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was a general purpose committee sponsored by the Small Business Action Committee. During the period October 3, 2012 through June 16, 2013, the Committee was registered as a primarily formed committee opposing Proposition 30 and supporting Proposition 32 in the 2012 General Election. The Committee terminated effective June 30, 2014.

TREASURER: James V. Lacy
Wewer & Lacy, LLP

REPRESENTATIVE: Barrett Garcia
Barrett Garcia & Company

FINANCIAL ACTIVITY

Total Contributions Received: \$ 48,269,500

Total Expenditures: \$ 70,459,472

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Late Contribution Reports (LCRs) were not filed with the Secretary of State (SOS) for three contributions made totaling \$2,765,226. There were no other LCRs required for contributions made.

Reference Exhibit A

Mr. Garcia stated that he was under the impression that these reports were not required since they were made to a committee that was primarily formed to oppose one of the same measures that this committee was formed to oppose.

A Ballot Measure Contribution Report was not filed with the SOS for a \$500,000 contribution made to No on 30 – Californians for Reforms and Jobs, Not Taxes on September 27, 2012. The contribution made was timely disclosed on the Preelection Statement filed for the period ending September 30, 2012.

Mr. Garcia stated that there was confusion regarding whether this report was required because the Committee was in the process of changing its status from a general purpose committee to a primarily formed committee.

MONETARY CONTRIBUTIONS RECEIVED

A \$25,000 contribution received from Robert D. Arnott on August 8, 2012, was not disclosed on the initial Preelection Statement filed for the period ending September 30, 2012. The contribution was added on an amendment filed only in electronic format on November 13, 2012.

Mr. Garcia stated that notations in his records suggest that the amendment was filed in both paper and electronic format on November 13, 2012. He added that he has no documentation to prove it was submitted in paper format.

ACCRUED EXPENSES

Accrued expenses totaling \$214,104 incurred with McCarthy Hennings Media, Inc. were not disclosed on the initial Preelection Statement filed for the period ending October 20, 2012. An amendment to the Preelection Statement to add \$280,000 in accrued expenses for McCarthy Hennings Media, Inc. was filed in paper format on November 7, 2012, and in electronic format on October 26, 2012.

Mr. Garcia stated that, when he became aware of these expenses, he reported the \$280,000 as an estimate of the amount due. He added that he thought the amendment was filed electronically and in paper format, but later he realized that the amendment had not been filed in paper format, so he filed it.

EXHIBIT A – LATE CONTRIBUTION REPORTS NOT FILED FOR CONTRIBUTIONS MADE

	<u>Date</u>	<u>Recipient</u>	<u>Amount</u>
1.	10/26/12	No on 30 – Californians for Reforms and Jobs, Not Taxes	\$ 2,215,226
2.	10/30/12	No on 30 – Californians for Reforms and Jobs, Not Taxes	400,000
3.	11/05/12	No on 30 – Californians for Reforms and Jobs, Not Taxes	<u>150,000</u>
		Total:	\$ 2,765,226



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Retailers Association Issues Committee (1274157)
(formerly California Retailers Association Issues Committee, A
Committee to Support Proposition 30 and Promote Retailers' Interests
in Education and Public Safety)

January 1, 2012 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the California Retailers Association. During the period November 8, 2012 through March 13, 2013, the Committee was primarily formed to support Proposition 30 in the 2012 General Election.

TREASURER: Thomas S. Knox
Knox Lemmon & Anapolsky LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 235,000

Total Expenditures: \$ 250,000

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Preelection Statement was not filed with the Secretary of State for the period January 1 through March 17, 2012. A \$25,000 contribution was made to Californians to Protect Schools, Universities, & Public Safety on February 27, 2012. A \$25,000 contribution was received from Wal-Mart Stores, Inc. on February 21, 2012. The activity for this period was reported on the Semi-annual Statement filed on July 31, 2012, for the period ending June 30, 2012.

Mr. Knox stated that the \$25,000 payment was not a “contribution” based on his interpretation of how the term “contribution” is defined.



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AMENDED AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Plumbers and Steamfitters Local No. 467 Issues Committee (1280764)
c/o Deborah L. Fortuna, CPA
Miller Kaplan Arase LLP

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

PURPOSE FOR AMENDED REPORT

This amended audit report supersedes the report issued on September 30, 2014, which contained a single material finding regarding a Ballot Measure Contribution Report (BMCR) not filed with the Secretary of State. This amendment is being issued because subsequent review indicates the BMCR was not required.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by Plumbers and Steamfitters Local No. 467.

TREASURER: Mike Swanson

REPRESENTATIVE: Deborah L. Fortuna, CPA
Miller Kaplan Arase LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 42,340

Total Expenditures: \$ 42,340

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

OPINION

The filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

A Committee in Support of Proposition 34, Sponsored by ACLU
of Northern California (1344843)
ACLU of Northern California

January 1, 2012 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on April 27, 2012, as a primarily formed committee supporting Proposition 34 in the 2012 General Election. The Committee was sponsored by ACLU of Northern California. The Committee terminated effective December 11, 2013.

TREASURERS: Abdi Soltani
ACLU of Northern California

Bonnie S. Anderson (04/27/12 - 07/01/13)
ACLU of Northern California

FINANCIAL ACTIVITY

Total Contributions Received: \$ 202,000

Total Expenditures: \$ 202,000

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Two preelection statements were not filed with the Secretary of State (SOS) until after the November 6, 2012 General Election. This finding was agreed to in the Fair Political Practices Commission Stipulation, Decision and Order No. 13/537, approved on September 19, 2013.

<u>Period</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Due at SOS</u>	<u>Date Filed</u>
07/01/12 – 09/30/12	\$ 0	\$ 34,441	10/05/12	08/23/13
10/01/12 – 10/20/12	\$ 0	\$ 7,424	10/25/12	08/23/13

In addition, other expenditures made totaling \$31,636 were not timely disclosed. Of this amount, \$9,291 was not disclosed on the initial Semi-annual Statement filed for the period ending June 30, 2012, and \$22,345 was not disclosed on the initial Semi-annual Statement filed for the period ending December 31, 2012. These expenditures were reported on amended Semi-annual Statements filed on August 23, 2013, for the period ending June 30, 2012, and on August 27, 2013, for the period ending December 31, 2012.

A \$5,000 Report for two contributions totaling \$202,000 received on April 27, 2012, was not filed with the SOS until August 23, 2013. Of this amount, \$127,000 was received from The Advocacy Fund and \$75,000 was received from Proteus Action League. The contributions received were reported on a preelection statement, filed only in paper format, on April 30, 2012. No other \$5,000 reports were required. This finding was agreed to in the Fair Political Practices Commission Stipulation, Decision and Order No. 13/537, approved on September 19, 2013.

TREASURER'S COMMENT

Mr. Soltani stated that the reports and statements were incorrectly filed because the Committee was not aware of all the recipient committee filing requirements. He added that once the errors were identified, the Committee obtained professional assistance and corrected the filings.



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

No on 30 – Californians for Reforms and Jobs, Not Taxes, a coalition of taxpayers and small businesses (1347735)

January 1, 2012 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on June 19, 2012, as a primarily formed committee opposing Proposition 30 in the 2012 General Election. The Committee was sponsored by the Howard Jarvis Taxpayers Association, the National Federation of Independent Business, and the Small Business Action Committee. The Committee terminated effective June 30, 2013.

TREASURER: Thomas W. Hiltachk
Bell, McAndrews & Hiltachk, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 13,146,891

Total Expenditures: \$ 13,206,063

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A \$5,000 Report was not filed with the Secretary of State for a \$35,000 contribution received from Reform California Now Ballot Measure Committee on December 17, 2012.

Mr. Hiltachk did not provide comment.

EXPENDITURES

Subvendor information for payments totaling \$1,174,981 made by GCW Media Services on September 30, 2012, for television advertisement was not disclosed on the Preelection Statement filed for the period ending September 30, 2012.

Reference Exhibit A

In addition, for the reported subvendors of GCW Media Services, payments totaling \$6,247,012 disclosed as made to specific television, radio, and internet vendors were overstated by \$1,053,030 on the Preelection Statements filed for the periods ending September 30 and October 20, 2012. The overstatement occurred because commissions of 15 percent were included in the amounts reported for each vendor.

Mr. Hiltachk did not provide comment.

**EXHIBIT A - SUBVENDOR INFORMATION NOT DISCLOSED ON THE PREELECTION STATEMENT FILED
FOR THE PERIOD ENDING SEPTEMBER 30, 2012**

<u>Subvendor</u>	<u>Amount</u>
Adlink	\$ 94,543
Cabletime	10,120
Fox Sports LA	9,350
Fox Sports SD	1,063
KABC-TV	206,890
KAIL-TV	952
KBAK-TV	9,329
KBFX-TV	3,451
KCAL-TV	54,783
KCBS-TV	104,465
KCOP-TV	15,343
KCRA-TV	58,735
KDOC-TV	8,564
KERO-TV	6,120
KFMB-TV	37,995
KFRE-TV	519
KFSN-TV	23,949
KGET-TV	9,461
KGPE-TV	14,221
KGTV-TV	38,463
KMAX-TV	6,728
KMPH-TV	10,064
KNBC-TV	138,040
KNSD-TV	35,224
KOVR-TV	27,986
KQCA-TV	9,116
KSEE-TV	5,058
KSWB-TV	14,833
KTLA-TV	20,740
KTTV-TV	11,475
KTXL-TV	47,218
KXTV-TV	21,059
NCC	117,628
XETV-TV	<u>1,496</u>
Total	\$ 1,174,981



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Yes on 30 – Californians for Opportunity – Sponsored by PICO
California and PICO Action Fund (1351245)
c/o Olson, Hagel & Fishburn LLP
January 1, 2012 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on September 19, 2012, as a primarily formed committee to support Proposition 30 in the 2012 General Election. The Committee was sponsored by PICO California and PICO Action Fund. The Committee terminated effective January 14, 2013.

TREASURER: Corey Timpson

REPRESENTATIVE: Diane M. Fishburn
Olson, Hagel & Fishburn LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 671,616

Total Expenditures: \$ 628,942

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Late Contribution Report was not filed within 24 hours with the Secretary of State for a \$22,000 contribution received on October 31, 2012, from Proteus Action League. The Late Contribution Report was filed 15 days late on November 16, 2012. Late Contribution Reports were timely filed for three other contributions received totaling \$33,000.

Ms. Fishburn stated that the late filing of the report was inadvertent. She added that there was some initial confusion as to the purpose of the funds. She further stated that, as soon as it was clarified that it was a contribution to the campaign, the Late Contribution Report was filed.



**AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR
SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS**

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 26, 2014.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. American Resort Development Association Resort Owners' Coalition PAC (1249402)	01/01/11 - 12/31/12
2. American Sikh PAC (1347741)	01/01/12 - 12/31/12
3. Christopher R. Armenta Christopher Armenta for Assembly 2013 (1361160) Christopher Armenta for Assembly 2014 (1358846)	01/01/13 - 12/31/13
4. California State Council of Laborers Issues PAC (1240169) (formerly California State Council of Laborers Issues PAC - Yes on 30)	01/01/12 - 12/31/12
5. Californians for Term Limits, No on Prop 28 With Major Funding from the Liberty Initiative Fund (1345381)	01/01/12 - 06/30/12
6. Deloitte Political Action Committee (1346603)	01/01/12 - 12/31/12
7. F.A.I.R. - Fairness & Accountability In Redistricting ballot measure committee with major funding from CA Rep. Party Frank Greinke Friends of Mimi Walters for Senate 12 and Senator Dutton for Supervisor 2014 (1339774)	01/01/11 - 12/31/12

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
8. Thomas P. Haughey Tom Haughey for State Assembly 2013 (1358090)	01/01/13 – 12/30/13
9. No on 37: Coalition Against the Deceptive Food Labeling Scheme, sponsored by Farmers, Food Producers, and Grocers (1344135)	01/01/12 – 12/31/12
10. Pitney Bowes Inc. Political Action Committee (1309170)	01/01/11 – 12/31/12
11. SAVE 3 – Strikes No on Prop 36 (1348114)	01/01/12 – 12/06/12
12. Governor Schwarzenegger's California Dream Team (1261406)	01/01/11 – 12/31/12
13. The BlueGreen Alliance, Inc. Committee for Proposition 39 Supported by Environmentalists and Labor Unions (1352904)	01/01/12 – 12/31/12
14. The Boeing Company Political Action Committee (1329180)	01/01/11 – 12/31/12
15. Yes on 29, American Cancer Society Cancer Action Network Inc. and American Cancer Society Inc. Ballot Committee (1326622)	01/01/10 – 06/30/12
16. Yes on 32 – Stop Special Interest Money Now. Supported by small business owners, farmers, educators and taxpayers (1343790)	01/01/12 – 12/31/12

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. California Cable & Telecommunications Association Non-Prop 34 Committee (1234155)
2. Susan G. Shelley
Susan Shelley for Assembly 2013 (1358945)
3. Susan Shelley for Assembly 2014 (1355796)
4. The 2012 Auto Insurance Discount Act, Yes on Proposition 33, Sponsored by the American Agents Alliance with Support from California Insurance Providers for Competitive Prices and Consumer Discounts (1340976)



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Cable & Telecommunications Association Non-Prop 34
Committee (1234155)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee.

TREASURERS:

Lesla Lehtonen
California Cable & Telecommunications
Association

Gerald Yanowitz (01/12/07 - 10/05/14)
California Cable & Telecommunications
Association

REPRESENTATIVE: Lori Crawford
California Cable & Telecommunications
Association

FINANCIAL ACTIVITY

Total Contributions Received: \$ 840,812

Total Expenditures: \$ 821,371

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Ballot Measure Contribution Reports (BMCRs) were not filed with the Secretary of State (SOS) for four contributions made totaling \$162,500. Three of the contributions totaling \$87,500 were made to general purpose committees that reported spending more than \$100,000 in the preceding 12 months to support or oppose a state ballot measure. BMCRs were timely filed for two contributions made totaling \$200,000.

Reference Exhibit A

Ms. Crawford stated that the contributions made to the California Democratic Party and the California Republican Party were not intended to be used to support or oppose ballot measures, but rather to sponsor fundraising events. Ms. Crawford further stated that the contribution made to Yes on Prop 30 on October 18, 2012, was disclosed on the Preelection Statement filed with the SOS on October 25, 2012.

**EXHIBIT A – BALLOT MEASURE CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF
STATE**

	<u>Date</u>	<u>Recipient</u>	<u>Amount</u>
1.	02/29/12	California Republican Party	\$ 7,500
2.	05/11/12	California Democratic Party	30,000
3.	05/11/12	California Democratic Party	50,000
4.	10/18/12	Yes on Prop 30	<u>75,000</u>
		Total	\$ 162,500



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

The 2012 Auto Insurance Discount Act, Yes on Proposition 33, Sponsored by the American Agents Alliance with Support from California Insurance Providers for Competitive Prices and Consumer Discounts (1340976)

January 1, 2011 through December 31, 2012

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on August 18, 2011, as a primarily formed committee supporting Proposition 33 in the 2012 General Election. The Committee was controlled by Michael D'Arelli and was sponsored by the American Agents Alliance. The Committee terminated effective August 26, 2014.

TREASURER: Wayne L. Ordos

FINANCIAL ACTIVITY

Total Contributions Received: \$ 16,938,249

Total Expenditures: \$ 16,988,710

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

EXPENDITURES

Subvendor payments totaling \$9,730,550, disclosed as made by Misfit aka Push Marketing Inc. to specific television, radio, and media vendors, were overstated by \$1,985,175 on the initial Preelection Statements filed for the periods ending September 30 and October 20, 2012. Amendments were filed after the election to correct the overstatement.

Mr. Ordos had no comment.



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Susan Shelley for Assembly 2014 (1355796)

January 1, 2013 through December 31, 2013

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Legislative candidates in a special primary or special runoff election who raised or spent \$15,000 or more were subject to audit. In addition, each controlled committee of the candidate was subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on February 6, 2013, and is controlled by Susan G. Shelley, a candidate for Assembly, Forty-fifth District, in the November 19, 2013, Special General Election. Ms. Shelley was also a candidate for the same office in the 2014 General Election.

TREASURER: Susan G. Shelley

FINANCIAL ACTIVITY

Total Contributions Received: \$ 47,363

Total Expenditures: \$ 39,937

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this audit report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Preelection Statement for the period October 6 through November 2, 2013, was not filed with the Secretary of State (SOS). Receipts and expenditures during this period totaled \$266 and \$0, respectively. The activity for this period was reported on the Semi-annual Statement filed for the period ending December 31, 2013.

Three Preelection Statements were not timely filed with the SOS.

Reference Exhibit A

Form 497 Contribution Reports were not filed with the SOS for a \$25,000 loan received from the candidate on March 22, 2013, and for a \$5,000 loan received from the candidate on June 30, 2013. These loans were reported on timely filed campaign statements. A Form 497 24-Hour Contribution Report was filed for another \$3,000 contribution received.

CANDIDATE'S COMMENT

Ms. Shelley stated that, as a first-time candidate for state office acting as her own campaign treasurer, she made a good-faith effort to familiarize herself with and comply with all the complex and compressed reporting requirements for a special election. She added that there was no intent to conceal information or to evade reporting. She further stated that contribution limits were carefully observed.

EXHIBIT A – PREELECTION STATEMENTS NOT TIMELY FILED

<u>Statement Period</u>		<u>Receipts</u>	<u>Disbursements</u>	<u>Due Date</u>	<u>Date Filed in Paper Format</u>	<u>Days Late</u>	<u>Date Filed Electronically</u>
07/01/13 – 08/03/13	* \$	3,310	\$ 18,998	08/08/13	10/02/13	55	08/19/13
08/04/13 – 08/31/13	* \$	50	\$ 83	09/05/13	10/02/13	27	09/06/13
09/01/13 – 10/05/13	\$	330	\$ 13,597	10/10/13	02/06/14	119	10/21/13

* Required for the September 17, 2013 Special Primary Election



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Susan G. Shelley
Susan Shelley for Assembly 2013 (1358945)

January 1, 2013 through December 31, 2013

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Legislative candidates in a special primary or special runoff election who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 31, 2014.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was formed on August 14, 2013, and is controlled by Susan G. Shelley, a candidate for Assembly, Forty-fifth District, in the November 19, 2013, Special General Election. Ms. Shelley was also a candidate for the same office in the 2014 General Election.

TREASURER: Susan G. Shelley

FINANCIAL ACTIVITY

Total Contributions Received: \$ 99,091

Total Expenditures: \$ 104,940

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Preelection Statement for the period October 6 through November 2, 2013, was not filed with the Secretary of State (SOS). Receipts and expenditures during this period totaled \$36,580 and \$28,663, respectively. The activity for this period was reported on the Semi-annual Statement filed for the period ending December 31, 2013.

Three Preelection Statements were not timely filed with the SOS.

Reference Exhibit A

MONETARY CONTRIBUTIONS RECEIVED

Funds totaling \$30,900 received via transfers from Susan Shelley for Assembly 2014 (1355796) were not attributed to specific contributors. These transfers were received between July 8 and November 7, 2013. Funds available for attribution included contributions and loans totaling \$30,500 from the candidate and contributions totaling \$7,229 from 20 other contributors. These amounts were received by Susan Shelley for Assembly 2014 (1355796) during the period January 18 through July 12, 2013.

CANDIDATE'S COMMENT

Ms. Shelley stated that, as a first-time candidate for state office acting as her own campaign treasurer, she made a good-faith effort to familiarize herself with and comply with all the complex and compressed reporting requirements for a special election. She added that there was no intent to conceal information or to evade reporting. She further stated that contribution limits were carefully observed.

EXHIBIT A – PREELECTION STATEMENTS NOT TIMELY FILED

<u>Statement Period</u>		<u>Receipts</u>	<u>Disbursements</u>	<u>Due Date</u>	<u>Date Filed in Paper Format</u>	<u>Days Late</u>	<u>Date Filed Electronically</u>
01/01/13 – 08/03/13	*	\$ 18,230	\$ 10,133	08/08/13	10/02/13	55	08/19/13
08/04/13 – 08/31/13	*	\$ 4,969	\$ 10,214	09/05/13	10/02/13	27	09/06/13
09/01/13 – 10/05/13		\$ 23,682	\$ 19,817	10/10/13	02/06/14	119	10/21/13

* Required for the September 17, 2013 Special Primary Election



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

**AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR
SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS**

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 31, 2014.

CAMPAIGNS

PERIOD COVERED

- | | |
|--|---------------------|
| 1. Californians for a Fresh Start Sponsored by Business and Labor Organizations, a Coalition of Businesses, Businesspersons, and Working Men and Women to Support Prop. 28 (1322596) | 01/01/09 – 06/30/12 |
| 2. Consumer Watchdog Campaign to Stop Prop 33, the Insurance Industry Deception, Major Funding by California Nurses Association's Quality Health Care Committee and Consumer Watchdog Campaign Committee (1322520) | 01/01/11 – 12/31/12 |
| 3. Greenlining Action Fund for Yes on Proposition 33, with major funding provided by Mercury Insurance Chairman George Joseph (1350907) (formerly Greenlining Action Fund for Yes on Props 33 and 38) | 01/01/12 – 12/31/12 |
| 4. Leon for Senate 2013 (1354743) | 01/01/13 – 06/08/13 |
| 5. No New Taxes, a Project of the Howard Jarvis Taxpayers Association (922117) (formerly No New Taxes – No on 30, a Project of the Howard Jarvis Taxpayers Association) | 03/18/12 – 12/31/12 |
| 6. Pacific Association of Domestic Insurance Companies Political Action Committee (1350983) | 01/01/12 – 12/31/12 |