

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Charles M. Calderon
Charles Calderon for Assembly 2010 Officeholder (1333809)
2. Charles M. Calderon
Calderon for Secretary of State 2014 (1344427)
3. PowerPAC.org Voter fund, A Sponsored Committee of PowerPAC.org
(1285796)
4. Sebastian Ridley-Thomas
Sebastian Ridley-Thomas for Assembly 2014 (1358245)
5. Mark C. Starritt
Mark Starritt for State Assembly 2014 (1366709)



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:

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

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 February 29, 2016.

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: \$ 274,953

Total Expenditures: \$ 302,607

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 March 18 through May 19, 2012, was not filed with the Secretary of State (SOS). A \$500 contribution was made to George Gascon for San Francisco District Attorney 2011 on April 23, 2012. Receipts and expenditures totaled \$0 and \$2,643, respectively. The activity for this period was reported on the Semi-annual Statement filed for the period ending June 30, 2012. A similar finding was noted on an audit report issued on May 20, 2011, for the period January 1, 2007 through December 31, 2008.

Ms. Le stated that since the contribution made was for legal services for a candidate not running in the June election, she was unaware that the Preelection Statement was required.

Ballot Measure Reports were not filed with the SOS for contributions and independent expenditures totaling \$201,000 made to support or oppose four state ballot measures. A similar finding was noted on an audit report issued on May 20, 2011, for the period January 1, 2007 through December 31, 2008.

Reference Exhibit A

Ms. Le stated that the Committee contracted with nonprofit organizations to work on get-out the-vote efforts on behalf of these propositions. She explained that the arrangement was where the Committee paid for a service but found out after the election that these expenses were really nonmonetary contributions to the propositions.

Late Contribution Reports (LCRs) were not filed with the SOS for two contributions totaling \$5,000 made in connection with San Bernardino County elections held on June 21, 2011, and November 6, 2012. Of this amount, \$3,000 was a contribution made to Yes on E on June 13, 2011, and \$2,000 was a contribution made to Friends of James Ramos for County Supervisor on October 31, 2012. An LCR was timely filed for one other \$1,500 contribution made.

Ms. Le stated that she received advice that LCRs were not required.

SUMMARY OF EXPENDITURES

Contributions made totaling \$123,726 were not reported on the Summary of Expenditures (Schedule D) of the initial Preelection Statement filed for the period July 1 through October 20, 2012. Amendments were filed on December 2, 2013. Other contributions and independent expenditures made totaling \$105,086 were timely disclosed on the Summary of Expenditures.

Reference Exhibit B

Ms. Le stated that this was an inadvertent oversight.

LIST OF EXHIBITS

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

EXHIBIT B – CONTRIBUTIONS MADE NOT TIMELY DISCLOSED ON THE SUMMARY OF EXPENDITURES
(SCHEDULE D)

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

	<u>Date Made</u>	<u>Measure</u>	<u>Position</u>	<u>Amount</u>
1.	09/26/12	Proposition 39	Support	\$ 47,726
	10/02/12	Proposition 39	Support	10,000
	10/12/12	Proposition 39	Support	36,608
2.	10/12/12	Proposition 30	Support	50,833
3.	10/12/12	Proposition 32	Oppose	50,833
4.	10/12/12	Proposition 34	Support	<u>5,000</u>
Total				\$ 201,000

EXHIBIT B – CONTRIBUTIONS MADE NOT TIMELY DISCLOSED ON THE SUMMARY OF EXPENDITURES (SCHEDULE D)

Date Made	Candidate/Measure	Type	Amount	
08/29/12	AnaMarie for Martinez City Council 2012	Monetary Contribution	\$ 1,000	(1)
09/26/12	Yes on Proposition 39	Nonmonetary Contribution	47,726	(1)
10/12/12	Yes on Proposition 30	Nonmonetary Contribution	37,500	(2)
10/12/12	No on Proposition 32	Nonmonetary Contribution	<u>37,500</u>	(2)
Total			\$ 123,726	

- (1) Disclosed on an amendment filed on 12/02/13, after the election.
- (2) Disclosed on Schedule F of the initial Preelection Statement filed for the period ending 10/20/12 but was not disclosed on Schedule D until an amendment was filed on 12/02/13 for the period ending 12/31/12.



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:

Charles M. Calderon
Charles Calderon for Assembly 2010 Officeholder (1333809)

January 1, 2012 through February 28, 2013

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 or more were subject to audit. In addition, each controlled committee of the candidate was subject to audit.

However, an audit of this Committee could not be performed because the records have been subpoenaed by the United States District Court for the Central District of California for an investigation. Therefore, we are unable to express an opinion regarding compliance with the Political Reform Act.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by former Assembly Member Charles M. Calderon, District 58. Mr. Calderon was a candidate for Secretary of State in the 2014 Statewide Direct Primary Election. Mr. Calderon filed a Candidate Intention Statement for this office. However, he withdrew from the election and was not on the ballot. The Committee terminated effective February 28, 2013.

TREASURER: Yolanda Miranda
Yolanda Miranda and Associates, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 54,100

Total Expenditures: \$ 46,383

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.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Charles M. Calderon
Calderon for Secretary of State 2014 (1344427)

January 1, 2012 through December 31, 2013

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 or more were subject to audit.

However, an audit of this Committee could not be performed because the records have been subpoenaed by the United States District Court for the Central District of California for an investigation. Therefore, we are unable to express an opinion regarding compliance with the Political Reform Act.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

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TREASURER: Yolanda Miranda
Yolanda Miranda and Associates, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 127,500

Total Expenditures: \$ 129,172

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.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Sebastian Ridley-Thomas
Sebastian Ridley-Thomas for Assembly 2014 (1358245)
c/o Olson, Hagel & Fishburn, LLP

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 February 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Assembly Member Sebastian Ridley-Thomas, District 54. Mr. Ridley-Thomas was elected in the Special Primary Election held on December 3, 2013, and re-elected in the 2014 General Election.

TREASURER: Sebastian Ridley-Thomas

REPRESENTATIVE: Erika M. Boyd
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 709,005

Total Expenditures: \$ 625,453

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 Form 497 Contribution Report was not filed with the Secretary of State (SOS) for a \$34,000 contribution made to the Democratic State Central Committee of California on December 30, 2013. In addition, a report was filed 268 days late, after the pertinent election, for a \$2,000 contribution made to Holly Mitchell for Senate 2013 on August 23, 2013. A Form 497 Contribution Report was filed for other contributions made totaling \$2,545.

Form 497 Contribution Reports were filed with the SOS between 14 and 310 days late for four contributions received totaling \$17,800. These contributions were received prior to the election but the reports were filed on or after the pertinent election. Reports were timely filed for 72 other contributions received totaling \$167,600.

Reference Exhibit A

REPRESENTATIVE'S COMMENT

Ms. Boyd stated that as soon as Mr. Ridley-Thomas became aware of the reporting deficiencies, he directed that all missed reports be filed immediately. She added that of the contributions that were not properly reported, 96 percent were disclosed on preelection or semi-annual statements prior to the requisite election, thereby minimizing the public harm.

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT TIMELY FILED WITH THE SECRETARY OF STATE

	<u>Date Received</u>	<u>Contributor</u>		<u>Amount</u>	<u>Date Filed</u>	<u>Days Late</u>
1.	06/28/13	International Brotherhood of Electrical Workers, Local #11	\$	7,000	05/21/14	310
2.	09/29/13	Los Angeles County Firefighters Local 1014 Legislative Fund Committee		8,200	05/21/14	222
3.	11/18/13	PG&E Corporation		1,000	12/03/13	14
4.	11/25/13	Chevron Corporation		<u>1,600</u>	12/17/13	21
		Total	\$	17,800		



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Mark C. Starritt
Mark Starritt for State Assembly 2014 (1366709)
c/o Starritt Construction Incorporated

January 1, 2014 through December 31, 2014

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 February 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Mark C. Starritt, a candidate for Assembly, District 30, in the 2014 General Election. The Committee terminated effective December 31, 2014.

TREASURER: William B. Starritt Jr.
Starritt Construction Incorporated

FINANCIAL ACTIVITY

Total Contributions Received: \$ 20,611

Total Expenditures: \$ 20,611

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

Form 497 Contribution Reports were not on file with the Secretary of State (SOS) for three contributions received totaling \$6,000. There were no other Form 497 Contribution Reports required to be filed.

	<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>
1.	06/03/14	Charles T. Munger, Jr.	\$ 2,000
2.	08/15/14	Larry Willis	1,000
3.	10/20/14	Association of California School Administrators PAC	<u>3,000</u>
		Total	\$ 6,000

Mark Starritt stated that he faxed the reports and was not aware that the SOS did not receive them.



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 29, 2016.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. California Educators for Excellence in Leadership, supporting Tom Torlakson for Superintendent of Public Instruction 2014 sponsored by Think Tank Learning, Inc. (1372248)	01/01/14 - 12/30/14
2. Californians for Kashkari for Governor 2014 (1366871)	01/01/14 - 12/10/14
3. Luis Chavez Chavez for Senate 2014 (1362453)	01/01/13 - 12/31/14
4. Jean Fuller Jean Fuller for Senate 2014 (1333812)	01/01/10 - 12/31/14
5. Mike Gatto Mike Gatto for Assembly 2014 (1353682)	01/01/12 - 12/31/14
6. Lonni Granlund Lonni Granlund for State Senate 2014 (1362076)	01/01/13 - 02/07/14

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
7. Gloria Gray Gloria Gray for Assembly 2014 (1357912)	01/01/13 - 06/30/14
8. Ted J. Grose Ted Grose for Assembly 2014 (1363138)	01/01/14 - 12/31/14
9. Chris Holden Holden for Assembly 2014 (1354773)	01/01/13 - 12/31/14
10. Paul S. Leon Leon for Assembly 2013 (1358496)	01/01/13 - 12/31/13
11. Eric Linder Eric Linder for Assembly 2014 (1355645)	01/01/13 - 12/31/14
12. Sebastian Ridley-Thomas for Assembly 2013 (1361231)	01/01/13 - 12/31/13
13. Rita H. Topalian Topalian for Assembly 2014 (1362934)	01/01/14 - 12/31/14
14. Jonathan P. Zachariou Zachariou for State Senate 2014 (1364867)	01/01/14 - 06/30/14

POLITICAL REFORM AUDIT REPORTS

Lobbying Entities

1. Los Angeles County Metropolitan Transportation Authority (E24531)
Michael T. Turner
2. Mercury Public Affairs (1325943)
Paul S. Bauer
Ania Garbien
Adam J. Keigwin
Argelia E. León
Duncan McFetridge

State Campaigns

1. Rob Bonta
Rob Bonta for Assembly 2014 (1353796)
2. Adam Gray
Gray for Assembly 2014 (1354868)



State of California
Franchise Tax Board

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

LOBBYING FIRM:

Mercury Public Affairs (1325943)

January 1, 2013 through December 31, 2014

LOBBYISTS:

Paul S. Bauer
Ania Garbien
Adam J. Keigwin
Argelia E. León
Duncan McFetridge

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Lobbying firms were randomly selected by the Fair Political Practices Commission. Individual lobbyists employed by selected firms were also 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 30, 2016.

ABOUT THE LOBBYING FIRM

BACKGROUND INFORMATION

Mercury Public Affairs provides lobbying services to various clients.

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

FINANCIAL ACTIVITY

Total Payments Received: \$ 5,359,108

The total for payments received was taken from the unaudited reports as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

LOBBYING FIRM SECTION

OPINION

Except as indicated in this audit report, the filer has, 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.

ACTIVITY EXPENSES

The amount benefiting then-Senator Ronald Calderon of \$184.78 for a dinner on April 25, 2013, exceeded the gift limitations by \$174.78. Principal Fabian Núñez initially paid for the dinner which cost \$1,108.66, but was reimbursed by the firm (Mercury Public Affairs) on June 12, 2013. Also, the amount benefiting Mr. Calderon was reported as \$100 on the report filed for the quarter ending June 30, 2013. In addition, Mrs. Ana Calderon (wife of then-Senator Ronald Calderon), whose benefit from the dinner was \$184.78, was not reported.

Ms. Fishburn stated that exceeding the gift limit was an inadvertent oversight and Mercury Public Affairs has since been reimbursed by a principal of the firm, who paid for the dinner, and who is not a registered lobbyist.

A copy of the canceled check for \$1,108.66 made payable to Mercury Public Affairs on August 12, 2015, and signed by a principal of the firm, Fabian Núñez, was provided.

LOBBYIST SECTION

OPINION

The filers have, in our opinion, 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.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Rob Bonta
Rob Bonta for Assembly 2014 (1353796)

January 1, 2012 through December 31, 2014

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 March 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Assembly Member Rob Bonta, District 18. Mr. Bonta was re-elected in the 2014 General Election. The Committee terminated effective March 2, 2015.

TREASURER: Rob Bonta

REPRESENTATIVES: Shawnda Deane
Deane & Company

Amber Maltbie
Nossaman LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 1,379,853

Total Expenditures: \$ 932,141

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.

MONETARY CONTRIBUTIONS RECEIVED

Contributions received from Jerome (Jerry) H. Meyer exceeded the contribution limits by \$4,100. As a result of the audit, an amendment was filed on October 26, 2015, to reattribute the contribution received on May 3, 2013, to Roslyn Milstein Meyer. A reattribution form signed by both parties on October 17, 2015, was provided.

<u>Date</u>	<u>Contributor Initially Reported</u>	<u>Method</u>	<u>Amount</u>
05/03/13	Jerome H. Meyer	Check	\$ 4,100 *
12/22/13	Jerry Meyer	ActBlue	4,100
10/23/14	Jerry Meyer	ActBlue	4,100

* The check was from a joint account; however, the identity of the contributor could not be determined from the signature on the check.

Ms. Maltbie stated that the check was signed by Roslyn Milstein Meyer and the contribution should have initially been reported as such.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Adam Gray
Gray for Assembly 2014 (1354868) c/o
Miller & Olson, LLP

January 1, 2013 through June 30, 2015

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 March 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Assembly Member Adam Gray, District 21. Mr. Gray was re-elected in the 2014 General Election. The Committee filed a Statement of Termination on July 31, 2015.

TREASURER: Douglas L. White
Churchwell White LLP

REPRESENTATIVE: Steven G. Churchwell
Churchwell White LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 1,651,203

Total Expenditures: \$ 1,667,370

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 Form 496 Independent Expenditure Report was not filed within 24 hours with the Secretary of State (SOS) for two expenditures made totaling \$24,884 to support Proposition 41 in the June 3, 2014, Statewide Direct Primary Election. The report disclosing these independent expenditures was filed on the day of the election. In addition, these independent expenditures were not reported on the Summary of Expenditures (Schedule D) on the initial Preelection Statement filed for the period ending May 17, 2014. An amendment was filed on August 1, 2014, after the election, to disclose these expenditures. No other independent expenditure reports were required to have been filed.

Mr. Churchwell stated that there was a delay in communicating this expenditure to the record keeper by the Committee's staff.

Form 497 Contribution Reports were filed with the SOS between 3 and 9 days late for 5 contributions received totaling \$19,200. Reports were timely filed for 324 contributions received totaling \$1,052,581.

Mr. Churchwell stated that, for two of the contributions, the checks were received through a fundraiser and once the record keeper was in possession of the checks the reports were filed. He further stated that the other contributions were initially misidentified as duplicates rather than as separate contributions and the reports were filed as soon as the error was discovered.

MONETARY CONTRIBUTIONS RECEIVED

Contributions totaling \$13,200 received from International Brotherhood of Electrical Workers Local Union 1245 Political Donation Account exceeded the contribution limits by \$5,000. The excess was not returned.

Mr. Churchwell stated that the contributor was misidentified as a small contributor committee.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

LOBBYIST EMPLOYER:

Los Angeles County Metropolitan Transportation Authority (E24531)

January 1, 2013 through December 31, 2014

LOBBYIST:

Michael T. Turner

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Lobbyist employers were randomly selected by the Fair Political Practices Commission. Individual lobbyists employed by selected employers were also 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 30, 2016.

ABOUT THE LOBBYIST EMPLOYER

BACKGROUND INFORMATION

The Los Angeles County Metropolitan Transportation Authority is the public transportation operating agency for the County of Los Angeles. It is chartered under state law as a regional transportation planning agency (RTPA).

REPRESENTATIVE:

Crystal Martell
Los Angeles County Metropolitan Transportation Authority

FINANCIAL ACTIVITY

Total Payments Made: \$ 1,310,950

The total for payments made was taken from the unaudited reports as filed with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

LOBBYIST EMPLOYER SECTION

OPINION

Except as indicated in this audit report, the filer has, 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.

PAYMENTS MADE

Other payments to influence totaling \$193,680 were not reported on the initial Reports of Lobbyist Employer filed for the audit period. Amendments were filed on July 29, July 31, and August 4, 2015, to report these payments.

Ms. Martell stated that she was not very familiar with the lobbying disclosure requirements and that corrective actions have been instituted.

Reported payments made to lobbying firms were overstated by a net amount \$51,720 for the audit period.

<u>Lobbying Firm</u>	<u>Amount</u>
Aprea & Micheli	\$ 15,523
Fernandez Government Solutions, LLC	9,200
Robert W. Naylor Advocacy	9,497
Shaw / Yoder / Antwih, Inc.	<u>17,500</u>
Total	\$ 51,720

Ms. Martell stated that the overstatement resulted from reporting the amounts owed rather than the amounts actually paid. She added that corrective actions have been instituted.

LOBBYIST SECTION

OPINION

The filer has, in our opinion, 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.



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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 District Attorneys of Los Angeles, Sacramento, and San Francisco Counties on March, 30, 2016.

CAMPAIGNS

PERIOD COVERED

David A. King
King for Attorney General 2014 (1365232)

01/01/14 - 06/30/14



State of California
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
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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 30, 2016.

LOBBYING ENTITY

PERIOD COVERED

California Medical Association (E00246)
Yvonne Choong Eduardo P. Martinez
Scott D. Clark Janus L. Norman
Amy M. Durbin Alecia S. Sanchez
Lishaun F. Francis Juan D. Thomas
Carolyn E. Ginno Stuart Thompson
Jay C. Hansen Juan C. Torres
Brett C. Johnson

01/01/13 - 12/31/14

CAMPAIGNS

PERIOD COVERED

1. Travis Allen
Re-Elect Travis Allen for Assembly 2014 (1354285)
2. Patricia C. Bates
Pat Bates for Senate 2014 (1350034)

01/01/12 - 12/31/14

01/01/12 - 12/31/14

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
3. Ian Calderon Ian Calderon for Assembly 2014 (1353568)	01/01/13 - 12/31/14
4. Fabian Núñez Fabian Núñez for Treasurer 2014 (1324832)	01/01/10 - 06/16/14
5. Dr. Richard Pan Dr. Richard Pan For Senate 2014 (1353471)	01/01/12 - 12/31/14
6. Todd Christopher Royal Todd Royal for Assembly 2014 (1364078)	01/01/14 - 12/31/14
7. Leland Y. Yee Leland Yee for Secretary of State 2014 (1353678)	01/01/12 - 06/30/14
8. Leland Yee for Senate 2010 Officeholder Account (1337179)	07/01/12 - 06/30/14

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Richard H. Bloom
Bloom for Assembly 2014 (1354143)
2. Robert L. Brunton, Jr.
Bob Brunton for State Assembly 2014 (1363958)
3. Armando Gomez
Armando Gomez for Assembly 2014 (1356331)
4. Palmer Kain
Citizens for Kain – Assembly '14 (1364439)
5. Carla Jean Bressler Keehn
Keehn for Judge 2014 (1359121)
6. Paul A. Kouri
Paul Kouri for State Assembly 2014 (1364489)
7. Ruth Bermudez Montenegro
Montenegro for Judge 2014 (1356746)
8. Albert Y. Muratsuchi
Muratsuchi For Assembly 2012 (1341558)
9. Albert Y. Muratsuchi
Muratsuchi for Assembly 2014 (1353738)



STATE OF CALIFORNIA
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F-387
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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Albert Y. Muratsuchi
Muratsuchi For Assembly 2012 (1341558)
c/o Kaufman Legal Group

January 1, 2013 through June 30, 2013

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. 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 April 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by former Assembly Member, Albert Y. Muratsuchi, District 66. Mr. Muratsuchi was a candidate for re-election in the 2014 General Election. The Committee terminated effective June 30, 2013.

TREASURER: Jane Leiderman
Leiderman & Associates, Inc.

REPRESENTATIVE: Leilani Rudow Beaver
Kaufman Legal Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ (2,950)

Total Expenditures: \$ 125,476

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

A \$117,757 transfer to Muratsuchi for Assembly 2014 (1353738) on June 30, 2013, was not itemized on Schedule E of the Semi-annual Statement filed for the period ending June 30, 2013. The disbursement was disclosed under the total of expenditures of less than \$100 each. A similar finding was noted in an Audit Report issued on December 31, 2013.

Ms. Rudow Beaver stated that this occurred due to a software error. She added that the receipt of the transfer was correctly and timely disclosed on the other committee's campaign statements.



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POLITICAL REFORM AUDIT PROGRAM MS F-387
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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Albert Y. Muratsuchi
Muratsuchi for Assembly 2014 (1353738) c/
o Kaufman Legal Group

January 1, 2012 through December 31, 2014

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 April 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by former Assembly Member Albert Y. Muratsuchi, District 66. Mr. Muratsuchi was a candidate for re-election in the 2014 General Election. The Committee terminated effective June 12, 2015.

TREASURERS:

Albert Y. Muratsuchi

Jane Leiderman (12/28/12 – 08/19/14)
Leiderman & Associates, Inc.

REPRESENTATIVE: Leilani Rudow Beaver
Kaufman Legal Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ 2,528,721

Total Expenditures: \$ 2,853,014

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

Form 497 Contribution Reports were not filed with the Secretary of State (SOS) for 9 contributions received totaling \$30,800. A similar finding was noted in an Audit Report issued on December 31, 2013, for another committee controlled by the candidate.

Reference Exhibit A

Reports were filed with the SOS between 1 and 69 days late for 24 contributions received totaling \$67,190.

A Form 497 Contribution Report was not filed with the SOS for a \$2,500 contribution made to the Los Angeles County Democratic Party on September 4, 2013.

Reports were timely filed for 396 other contributions received totaling \$1,931,879 and for 3 other contributions made totaling \$3,000.

Ms. Rudow Beaver stated that, for the contributions received prior to the elections, all but \$1,000 was disclosed on Preelection Statements or Forms 497 filed prior to those elections. She added that best efforts were made to disclose all contributions on a timely basis. She further added that, for the Form 497 not filed for a contribution made, the information was available to the public since the recipient committee timely disclosed the activity.

**EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SOS FOR
CONTRIBUTIONS RECEIVED**

	<u>Date</u> <u>Received</u>	<u>Contributor</u>	<u>Amount</u>
1.	01/30/14	I.L.W.U. Local 13 Political Action Committee Fund	\$ 8,200
2.	03/14/14	California Association of Psychiatric Technicians, Inc.	4,100
3.	03/14/14	Pechanga Band of Luiseno Indians	2,100
4.	04/30/14 *	Apartment Association of Greater Los Angeles Candidate Political Action Committee	1,000
5.	06/03/14	John Mark Rogers	4,100
6.	06/27/14	California Professional Firefighters Political Action Committee	8,200
7.	09/29/14 *	Dale Petrulis	1,000
8.	10/21/14 *	Roger G. Schamp	1,100
9.	10/22/14 *	Patrick Wilson	<u>1,000</u>
Total			\$ 30,800

* Date cumulative contributions met or exceeded the \$1,000 reporting threshold.



STATE OF CALIFORNIA
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POLITICAL REFORM AUDIT PROGRAM MS F-387
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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Richard H. Bloom
Bloom for Assembly 2014 (1354143)
c/o Gould & Orellana, LLC

January 1, 2012 through December 31, 2014

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 April 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Assembly Member Richard H. Bloom, District 50. Mr. Bloom was re-elected in the 2014 General Election. The Committee terminated effective June 30, 2015.

TREASURER: David L. Gould
Gould & Orellana, LLC

FINANCIAL ACTIVITY

Total Contributions Received: \$ 643,650

Total Expenditures: \$ 597,928

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

Form 497 Contribution Reports were not filed with the Secretary of State (SOS) for 5 contributions made totaling \$95,000.

Reference Exhibit A

Form 497 Contribution Reports were not filed with the SOS for 4 contributions received totaling \$13,400.

Reference Exhibit B

Reports were filed between 4 and 19 days late for 9 contributions received or made totaling \$15,420. Of this amount, \$5,400 was received prior to an election but the reports were filed after the election. Reports were timely filed for 140 contributions received totaling \$246,650 and for 13 contributions made totaling \$74,200.

Reference Exhibit C

TREASURER'S COMMENTS

Mr. Gould stated that the contributions made were all timely disclosed on the campaign statements filed by the Committee and he opined that there was no public harm because the contributions made to the California Democratic Party were timely disclosed on Form 497 Contribution Reports filed by the Party. He added that the reports not filed or filed late for contributions received represent a very small percentage of total contributions received by the Committee.

LIST OF EXHIBITS

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SOS FOR
CONTRIBUTIONS MADE

EXHIBIT B – FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SOS FOR
CONTRIBUTIONS RECEIVED

EXHIBIT C – FORM 497 CONTRIBUTION REPORTS FILED AFTER THE ELECTION FOR
CONTRIBUTIONS RECEIVED PRIOR TO THE ELECTION

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH
THE SOS FOR CONTRIBUTIONS MADE**

	<u>Date</u>	<u>Recipient</u>	<u>Amount</u>
1.	04/08/13	California Democratic Party/Candidate Support Fund	\$ 34,000
2.	01/09/14	California Democratic Party/Candidate Support Fund	34,000
3.	04/25/14	Autumn Burke for Assembly 2014	1,000
4.	06/02/14	John A. Perez for Controller 2014	1,000 *
5.	09/18/14	California Democratic Party/Excess Funds	<u>25,000 *</u>
Total			\$ 95,000

* Contribution was not disclosed on Schedule D of the campaign statements but was reported on Schedule E.

**EXHIBIT B - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH
THE SOS FOR CONTRIBUTIONS RECEIVED**

	<u>Date</u>	<u>Contributor</u>	<u>Amount</u>
1.	02/14/14	California Real Estate Political Action Committee	\$ 8,200
2.	09/24/14	Judi Barker	1,500
3.	11/04/14 *	Joseph Halper	1,000
4.	11/04/14 *	Joseph Otting	<u>2,700</u>
Total			\$ 13,400

* Date cumulative contributions met or exceeded the \$1,000 reporting threshold.

**EXHIBIT C - FORM 497 CONTRIBUTION REPORTS FILED AFTER THE ELECTION
FOR CONTRIBUTIONS RECEIVED PRIOR TO THE ELECTION**

	<u>Date</u>	<u>Contributor</u>	<u>Amount</u>	<u>Date Filed</u>	<u>Days Late</u>
1.	10/31/14	American Federation of State, County, & Municipal Employees- CA People Small Contributor Committee	\$ 4,100	11/12/14	11
2.	10/31/14	rePlanet, LLC	<u>1,300</u>	11/12/14	11
Total			\$ 5,400		



STATE OF CALIFORNIA
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POLITICAL REFORM AUDIT PROGRAM MS F-387
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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Armando Gomez
Armando Gomez for Assembly 2014 (1356331)

January 1, 2013 through June 30, 2014

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 April 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Armando Gomez, a candidate for Assembly, District 25, in the 2014 Statewide Direct Primary Election. The Committee terminated effective June 30, 2015.

TREASURERS:

Armando Gomez

Michael Miller (12/11/13 – 12/31/14)

Armando Gomez (03/19/13 – 12/10/13)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 417,235

Total Expenditures: \$ 409,006

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

For contributions examined, 2 contributions totaling \$6,000 were received in the form of cashier's checks.

<u>Date</u>	<u>Reported Contributor</u>	<u>Amount</u>
10/23/13	Kyle Preston	\$ 4,000
12/20/13	Jeanie Maples	2,000

Mr. Gomez stated that an error was made. He added that multiple volunteers were involved in the collection of checks and the cashier's checks were not identified.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Ruth Bermudez Montenegro
Montenegro for Judge 2014 (1356746)
c/o Alicia M. Armenta

January 1, 2013 through June 30, 2014

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 April 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Superior Court Judge Ruth Bermudez Montenegro, Imperial County. Ms. Montenegro was elected in the 2014 Statewide Direct Primary Election. The Committee terminated effective December 19, 2014.

TREASURER: Alicia M. Armenta

FINANCIAL ACTIVITY

Total Contributions Received: \$ 62,375

Total Expenditures: \$ 58,802

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 Form 497 Contribution Report was not filed with the Secretary of State for a \$10,000 loan received from the candidate on May 23, 2014. Reports were filed for other contributions received totaling \$3,000.

Ms. Armenta stated that it was an inadvertent error because she misunderstood the report filing requirements. She explained that since the loan had to be returned to the candidate, she didn't consider it as a contribution.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Carla Jean Bressler Keehn
Keehn for Judge 2014 (1359121)

January 1, 2013 through June 30, 2014

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 April 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Carla Jean Bressler Keehn, a candidate for Superior Court Judge, San Diego County, in the 2014 Statewide Direct Primary Election. The Committee terminated effective December 31, 2014.

TREASURERS: Sandra Keehn

Larry A. Conway (01/01/13 – 12/07/14)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 120,555

Total Expenditures: \$ 132,350

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

Receipts and/or invoices were not maintained for expenditures made totaling \$79,316. Canceled checks were not provided for \$70,923 of these expenditures. The lack of these records precluded the determination of whether subvendors were required to be disclosed. Bank statements and a check register were provided.

Ms. Sandra Keehn stated that these records were maintained by the prior treasurer and are no longer available. She added that they will make the necessary changes to comply with the law.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State for 2 contributions received totaling \$10,000. Of this amount, \$5,000 was received from Amy Kyle Goodman on March 14, 2014, and \$5,000 was received from the candidate, Carla Keehn, on May 6, 2014. No other reports were required to be filed. The contributions were reported on Preelection Statements filed.

Ms. Sandra Keehn stated that she was unaware of the Form 497 filing requirements. She added that the necessary changes will be made to comply with the law.



STATE OF CALIFORNIA
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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Robert L. Brunton, Jr.
Bob Brunton for State Assembly 2014 (1363958)

January 1, 2014 through December 31, 2014

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 April 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Robert L. Brunton, Jr., a candidate for Assembly, District 25, in the 2014 General Election.

TREASURER: Jeffrey D. Wald

FINANCIAL ACTIVITY

Total Contributions Received: \$ 13,485

Total Expenditures: \$ 13,898

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 or other documents were not provided to verify the source of loans totaling \$14,420 reported as received from the candidate. Copies of checks were provided for \$4,500 of these loans.

Receipts and invoices were not maintained for 8 expenditures made totaling \$6,479. Of these, 4 payments totaling \$4,649 were made to the candidate or were for cash. Bank statements, canceled checks, and a withdrawal slip were provided.

<u>Date</u>	<u>Payee</u>	<u>Amount</u>
03/03/14	Robert Brunton	\$ 267
08/01/14	Cash	3,800
09/15/14	Robert Brunton	182
09/25/14	Cash	400
	Total	\$ 4,649

No comment was provided.

REPORTS AND STATEMENTS

A Form 497 Contribution Report was not filed with the Secretary of State for a \$1,000 loan reported as received from Robert L. Brunton, Jr. on September 19, 2014. In addition, a Form 497 Contribution Report was filed 5 days late on March 15, 2014, for a \$4,000 loan reported as received from the candidate on March 7, 2014.

Mr. Wald stated that he was not aware that Form 497 Contribution Reports were required for loans received from the candidate.

LOANS RECEIVED

A \$4,000 loan reported as being received from the candidate on July 21, 2014, was not disclosed on the initial Preelection Statement filed for the period ending September 30, 2014. An amendment was filed on March 13, 2015, after the election, to correct the misreporting.

No comment was provided.

EXPENDITURES

Expenditures reported on the initial campaign statements filed for the audit period were understated by \$2,563. Amendments were filed on March 13, 2015, after the election, to correct the misreporting.

No comment was provided.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Palmer Kain
Citizens for Kain – Assembly '14 (1364439)

January 1, 2014 through November 4, 2014

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 April 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Palmer Kain, a candidate for Assembly, District 29, in the 2014 General Election. The Committee terminated effective November 4, 2014.

TREASURERS: Marc Baylen

Jay Mosley (02/21/14 – 11/03/14)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 16,250

Total Expenditures: \$ 14,396

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, duplicate deposit slips, and a contributor list were not maintained for contributions received totaling \$9,856. The lack of records for \$4,549 of these receipts precluded the determination of whether contributions of \$100 or more were received in cash. Bank statements were provided.

Receipts, invoices, vouchers, and/or other records were not maintained for expenditures made totaling \$13,784. The lack of records precluded the determination of whether expenditures totaling \$6,574 were made for political, legislative, or governmental purposes. Of the amount lacking receipts, invoices, or other records, \$4,842 was paid by the candidate using funds withdrawn from the campaign bank account in the form of cash, money orders or cashier's checks. Bank statements were provided.

REPORTS AND STATEMENTS

Two Preelection Statements were not timely filed with the Secretary of State (SOS).

<u>Period</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Due Date</u>	<u>Date Filed</u>	<u>Days Late</u>
01/01/14 – 03/17/14	\$ 6,050	\$ 5,468	03/24/14	06/30/14	98
03/18/14 – 05/17/14	\$ 308	\$ 733	05/22/14	06/30/14	39

A Form 497 Contribution Report was not filed with the SOS for a \$4,100 contribution reported as received from Connie Conway on October 13, 2014. There were no other reports required.

MONETARY CONTRIBUTIONS RECEIVED

Monetary contributions received were understated by \$2,535 on the campaign statements filed.

EXPENDITURES

Expenditures were understated by \$4,514 on the campaign statements filed.

CANDIDATE'S COMMENT

Mr. Kain stated that he and the treasurers had no prior experience with campaign finance and did not fully comprehend the requirements. He added that he did the recordkeeping and filing himself but has hired a professional campaign treasurer to handle future campaign reporting.



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Paul A. Kouri
Paul Kouri for State Assembly 2014 (1364489)

January 1, 2014 through June 30, 2014

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 April 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Paul A. Kouri, a candidate for Assembly, District 62, in the 2014 Statewide Direct Primary Election. The Committee terminated effective June 30, 2014.

TREASURER: Paul A. Kouri

FINANCIAL ACTIVITY

Total Contributions Received: \$ 11,089

Total Expenditures: \$ 17,549

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

Form 497 Contribution Reports were not filed with the Secretary of State for 7 contributions received totaling \$7,000. There were no other reports required.

Reference Exhibit A

Mr. Kouri stated that he was not familiar with this requirement. He added that the campaign manual and Form 497 instructions that were available at the time indicated that these reports were only required during the 16 days prior to the election.

CAMPAIGN BANK ACCOUNT

Funds from the candidate totaling \$3,126 were not deposited into the campaign bank account prior to being used to make campaign expenditures, nor were they reported as contributions received from the candidate. Of this amount, \$3,061 was reported as an accrued expense on the campaign statement filed for the period ending March 17, 2014.

Mr. Kouri stated that this occurred for only the initial campaign expenses. He added that he sought advice from the FPPC and subsequent expenses were made with a designated credit card that was paid via the campaign bank account.

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SOS FOR CONTRIBUTIONS RECEIVED

	<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>
1.	03/08/14	Katherine S. Roskam	\$ 1,000
2.	03/22/14	Christopher Greeley	1,000
3.	03/22/14	Christopher Kouri	1,000
4.	03/28/14	John L. Kouri	1,000
5.	04/30/14	Laura P. Greeley	1,000
6.	05/08/14	Paul A. Kouri	1,000
7.	05/17/14	Paul A. Kouri	<u>1,000</u>
		Total	\$ 7,000



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 29, 2016.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Amy N. Carter Amy Carter for Judge 2014 (1361888)	01/01/13 – 06/30/14
2. Thomas J. Griego Tom Griego for Judge 2014 (1321172)	01/01/14 – 12/31/14
3. Steven R. Klaif Steven Klaif for Judge 2014 (1364031)	01/01/14 – 06/30/14
4. Michael Morrell Mike Morrell for Senate 2014 (1362168)	01/01/13 – 06/30/14
5. Stacy Okun-Wiese Stacy Okun-Wiese for Judge 2014 (1358813)	01/01/13 – 06/30/14

CAMPAIGNS**PERIOD COVERED**

- | | |
|---|---------------------|
| 6. Lisa Schall
Committee to Re-Elect Judge Schall 2014 (1363806) | 01/01/14 – 06/30/14 |
| 7. Steven P. Schreiner
Schreiner for Judge 2014 (1363740) | 01/01/14 – 06/30/14 |
| 8. James Andrew Vidak
Vidak for Senate 2014 (1359757) | 01/01/13 – 12/31/14 |

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Grant V. Barrett
Committee to Elect Grant Barrett Superior Court Judge 2014 (1363039)
2. Autumn R. Burke
Autumn Burke for Assembly 2014 (1357822)
3. T. Glenn Champ
Champ for Governor 2014 (1364588)
4. Kenneth M. Foley
Kenneth M. Foley for Superior Court Judge 2014 (1364974)
5. David F. Hadley
David Hadley for Assembly 2014 (1359992)
6. Dr. Edward P. Hernandez
Dr. Ed Hernandez O.D. Democrat for Senate 2010 (1314985)
7. Pamala F. Matsumoto
Matsumoto for Judge 2014 (1364039)
8. Rob R. McCoy
Rob McCoy for Assembly 2014 (1362963)
9. Dana L. Pfeil
Dana Pfeil for Superior Court Judge 2014 (1363255)
10. Doris Louise Wallace
Doris Wallace for State Assembly 2013 (1358446)



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:

Autumn R. Burke

Autumn Burke for Assembly 2014 (1357822)

January 1, 2013 through December 31, 2014

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 June 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Assembly Member Autumn R. Burke, District 62. Ms. Burke was elected in the 2014 General Election. The Committee terminated effective August 31, 2015.

TREASURERS: Autumn R. Burke

Jan Wasson (06/09/13 – 11/04/13)

REPRESENTATIVES: Stacey J. Shin
Kaufman Legal Group

Betty Ann Downing
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 923,203

Total Expenditures: \$ 910,325

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

An \$8,200 credit card contribution received from Kimberly Carey on August 19, 2014, exceeded the contribution limit for the General Election by \$4,100. The excess was refunded on August 21, 2014.

Ms. Downing stated the donor, not the Committee or its agents, entered the credit card contribution amount online. She further stated that a refund was promptly issued to the donor's credit card when the Committee identified the over-the-limit contribution.

LOANS RECEIVED

Yvonne B. Burke was not disclosed as the lender for a \$15,000 loan reported on the Semi-annual Statement filed for the period ending June 30, 2013. Instead, the candidate was disclosed as the lender. The funds from Yvonne B. Burke were initially deposited into the candidate's personal bank account on July 2, 2013. The candidate issued a personal check dated June 30, 2013, for \$15,000 made payable to Autumn Burke for State Assembly. These funds were deposited into the campaign bank account on July 11, 2013. Because Yvonne B. Burke made additional contributions to the Committee totaling \$382, the contributions received limit was exceeded by \$7,182. Further, a Form 497 Contribution Report was not filed with the Secretary of State for this loan received.

Ms. Downing stated that Autumn Burke made the \$15,000 loan to the Committee using funds from her personal checking account. She added that the \$15,000 check from Yvonne Burke to Autumn Burke was for expenses paid by Autumn Burke in connection with a remodel of a condominium owned by Yvonne Burke. She further added that Autumn Burke had sole discretion regarding how the funds were used and she chose to loan funds to her controlled committee.



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:

Doris Louise Wallace

Doris Wallace for State Assembly 2013 (1358446)

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 June 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Doris Louise Wallace, a candidate for Assembly, District 52, in the July 23, 2013 Special Primary Election. The Committee was administratively terminated on October 8, 2014.

TREASURER: Linda G. Jackson 2108

FINANCIAL ACTIVITY

Total Contributions Received: \$ 13,850

Total Expenditures: \$ 13,801

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

Records were not provided for a \$3,000 loan and a \$5,000 loan reported as received from the candidate on the Preelection Statements filed on July 11, 2013, and on July 22, 2013, respectively. A copy of an invoice dated July 12, 2013, for \$8,728 from Majin's computeRepair for a mailer and a copy of the candidate's undated personal check written to Majin's for \$5,000 were attached to the Preelection Statement filed on July 22, 2013. The lack of records precluded the determination of when the \$8,728 was incurred, how the expense was paid, and whether a Form 497 Contribution Report was required.

Copies of contributors' checks, duplicate deposit slips, and contributor lists were not provided for contributions totaling \$5,412 deposited into the campaign bank account. The lack of records precluded the determination of whether contributions were required to be itemized and/or reported on Form 497 Contribution Reports. Bank statements were provided.

Canceled checks and invoices were not maintained for expenditures totaling \$15,068. Bank statements were provided.

REPORTS AND STATEMENTS

A Semi-annual Statement was not filed with the Secretary of State (SOS) for the period July 7 through December 31, 2013. Receipts and expenditures as determined from the campaign bank statements totaled \$4,574 and \$12,607, respectively.

Form 497 Contribution Reports were not filed with the SOS for 4 contributions received totaling \$12,325.

Reference Exhibit A

MONETARY CONTRIBUTIONS RECEIVED

Monetary contributions received totaling \$11,421 were not disclosed on the preelection statements filed.

Reference Exhibit B

EXPENDITURES

Expenditures made were understated by a net amount of \$3,866 on the preelection statements filed.

CANDIDATE'S COMMENT

Ms. Wallace stated that she and the treasurer were not familiar with the requirements and any failure to comply was not intentional. She added that they did not try to hide any donations and tried their best to report as required. She further added that the fast campaign turnaround for the Special Election caused additional issues.

LIST OF EXHIBITS

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED FOR CONTRIBUTIONS
RECEIVED

EXHIBIT B – MONETARY CONTRIBUTIONS RECEIVED NOT DISCLOSED ON THE
PREELECTION STATEMENTS FILED

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED
 FOR CONTRIBUTIONS RECEIVED**

	<u>Date of Check</u>	<u>Contributor</u>	<u>Amount</u>
1.	06/03/13	Yolanda O. Toure	\$ 3,000
2.	06/28/13 ⁽¹⁾	Shirley J. McNair Cooke	4,125
3.	06/28/13	Yolanda O. Toure	1,100
4.	07/05/13	Renee A. Featherston	<u>4,100</u>
		Total	\$ 12,325

(1) Date cumulative contributions met or exceeded the
 \$1,000 reporting threshold.

**EXHIBIT B - MONETARY CONTRIBUTIONS RECEIVED NOT DISCLOSED
 ON THE PREELECTION STATEMENTS FILED**

	<u>Date of Check</u>	<u>Contributor</u>	<u>Amount</u>
	06/03/13	Yolanda O. Toure	\$ 3,000
	06/06/13	Bart F. Diener	100
	06/06/13	Laurie Jack Worthington	100
	06/08/13	J. Chun Kuo	100
	06/15/13	Norman Johnson	100
	06/28/13	Shirley J. McNair Cooke	25 ⁽¹⁾
	06/28/13	Yolanda O. Toure	1,100
	07/02/13	Los Angeles Professional Managers Assn.	500
	07/02/13	James J. Whitmore	200
	07/03/13	BDW Enterprises, LLC	100
	07/03/13	Patricia Y. Castillo	100
	07/05/13	Renee A. Featherston	4,100
		<\$100 Unitemized	1,094
		Unknown - No records provided	<u>802</u>
		Total	\$ 11,421

(1) Required to be itemized due to prior contributions of \$100 or more.



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:

David F. Hadley
David Hadley for Assembly 2014 (1359992)

January 1, 2013 through December 31, 2014

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 June 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Assembly Member David F. Hadley, District 66. Mr. Hadley was elected in the 2014 General Election.

TREASURERS: Kelly Lawler
The KAL Group

Thomas E. Montgomery III (08/27/13 – 07/29/14)
Political Visions

FINANCIAL ACTIVITY

Total Contributions Received: \$ 1,417,689

Total Expenditures: \$ 1,424,983

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

A \$45,000 contribution received on September 2, 2014, from the Republican Party of LA County – 66th AD, a primarily formed committee, exceeded the contribution limit by \$40,900. The excess was returned on October 22, 2014. This finding was agreed to in the Fair Political Practices Commission Stipulation, Decision and Order No. 14/1201, approved on November 20, 2014.

Ms. Lawler stated that this issue had been brought to the attention of the Fair Political Practices Commission. She added that this finding has been settled and resolved. She further added that a fine was issued and paid.



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:

Rob R. McCoy
Rob McCoy for Assembly 2014 (1362963)

January 1, 2014 through December 31, 2014

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 June 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Thousand Oaks City Council Member Rob R. McCoy. Mr. McCoy was a candidate for Assembly, District 44, in the 2014 General Election.

TREASURERS: Lysa Ray
Lysa Ray Campaign Services, Inc.

Linda Johnston (01/26/14 – 02/06/14)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 1,823,772

Total Expenditures: \$ 1,802,782

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 Steve Rice, the owner of RCI Builders, Inc., exceeded the contribution limits by \$4,100. The excess amount was returned to the donor.

Reference Exhibit A

Ms. Ray stated that the check from RCI Builders, Inc. was deposited in error and represents a very small percentage of total contributions received during the audit period. She also noted that the contribution was returned to the donor as soon as the error was discovered and there was no public harm since the overage was reported on the same campaign statement as the contribution that exceeded the limits.

EXHIBIT A - CONTRIBUTIONS RECEIVED EXCEEDING THE LIMITS

<u>Name of Contributor</u>	<u>Reported Date Received</u>	<u>Amount</u>	<u>Excess</u>
Steve Rice	03/17/14	\$ 4,100	
Steve Rice	08/01/14	4,100	
RCI Builders, Inc. (1)	08/01/14	<u>4,100</u>	
Subtotal		\$ 12,300	
Limit		<u>8,200</u>	
Amount over the limit			\$ 4,100 (2)

(1) Steve Rice is the owner of RCI Builders, Inc.

(2) Excess amount was refunded on August 27, 2014.



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:

Grant V. Barrett

Committee to Elect Grant Barrett Superior Court Judge 2014 (1363039)

January 1, 2014 through December 31, 2014

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, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Superior Court Judge Grant Barrett, Calaveras County. Mr. Barrett was elected in the 2014 General Election. The Committee terminated effective December 31, 2014.

TREASURERS: Kim deArrillaga

Janice Barrett (01/22/14 – 01/31/14)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 58,275

Total Expenditures: \$ 58,277

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

Copies of contributors' checks, credit card authorization records, or valuation letters were not provided for 56 contributions received totaling \$19,900. Contributor listings and/or contributor cards were provided for these contributions. Bank statements were also provided.

Mr. Barrett stated that he learned quite a few things to do in the future from the audit.



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:

Dana L. Pfeil

Dana Pfeil for Superior Court Judge 2014 (1363255)

January 1, 2014 through December 31, 2014

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, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Dana L. Pfeil, a candidate for Superior Court Judge, Calaveras County, in the 2014 General Election. The Committee terminated effective October 29, 2015.

TREASURER: Dana L. Pfeil

FINANCIAL ACTIVITY

Total Contributions Received: \$ 49,078

Total Expenditures: \$ 52,411

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

Campaign statements were not filed in paper format with the Secretary of State for the period March 18 through December 31, 2014. Receipts and expenditures during this period totaled \$36,007 and \$36,565, respectively. The statements were timely filed in electronic format.

Ms. Pfeil stated that, after a document she mailed to the Secretary of State early in her campaign was returned with instructions to file it online only, she mistook those instructions to imply that all documents should be filed online only.



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:

Pamala F. Matsumoto
Matsumoto for Judge 2014 (1364039)

January 1, 2014 through June 30, 2014

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, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Pamala F. Matsumoto, a candidate for Superior Court Judge, Los Angeles County. The Committee terminated effective June 30, 2014.

TREASURER: Jane Leiderman
Leiderman & Associates, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 94,943

Total Expenditures: \$ 94,943

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.

LOANS RECEIVED

The candidate's parents, Robert and Shirley Yee, were not disclosed as the source of loans totaling \$72,000. Instead, the candidate was disclosed as the lender. The funds from the parents were initially transferred to a joint account of the candidate and her father. The candidate issued checks from this joint account to Matsumoto for Judge 2014. Robert and Shirley Yee were disclosed for additional monetary contributions of \$5,000 each received on February 23 and February 24, 2014, respectively.

Reference Exhibit A

Ms. Matsumoto stated that her father occasionally deposits funds into her personal bank account for use as she deems appropriate. Ms. Matsumoto also stated that funds from her father are a personal gift and are not expected to be repaid or used for any particular action.

EXHIBIT A - FUNDS FROM THE CANDIDATE'S PARENTS DISCLOSED AS FROM THE CANDIDATE

<u>Date</u>	<u>Funds from Parents</u>	<u>Checks to Campaign</u>
02/18/14	\$ 10,000	
02/18/14		\$ 3,000
03/07/14	10,000	
03/19/14	10,000	
03/26/14		9,000
04/03/14	10,000	
04/10/14		20,000
04/17/14	50,000	
04/20/14		10,000
04/25/14		10,000
04/27/14		10,000
04/27/14		<u>10,000</u>
	Total	\$ 72,000



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:

T. Glenn Champ
Champ for Governor 2014 (1364588)

January 1, 2013 through June 30, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 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, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by T. Glenn Champ, a candidate for Governor in the 2014 Statewide Direct Primary Election. The Committee terminated effective October 3, 2014.

TREASURER: Bonnie Hancock

FINANCIAL ACTIVITY

Total Contributions Received: \$ 24,714

Total Expenditures: \$ 32,260

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

The Preelection Statement for the period March 18 through May 17, 2014, was not timely filed with the Secretary of State (SOS). Receipts and expenditures for the period totaled \$15,533 and \$15,404, respectively. The activity for this period was reported after the primary election on a campaign statement filed on June 12, 2014, covering the period March 4 through June 12, 2014. The Preelection Statement for the period March 18 through May 17, 2014, which was filed on December 22, 2014, reported receipts and expenditures totaling \$2,108 and \$2,657, respectively.

Form 497 Contribution Reports were not filed with the SOS for contributions totaling \$29,926 received from the candidate. There were no other reports required to be filed.

Reference Exhibit A

CAMPAIGN BANK ACCOUNT

Funds from the candidate totaling \$26,791 were not deposited into the campaign bank account prior to making campaign expenditures. In addition, these funds were not reported as contributions received on the initial campaign statements. Of this amount, \$26,370 was reported on Schedule D as contributions made. Campaign statements were filed on December 22, 2014, to correct the misreporting.

TREASURER'S COMMENTS

Ms. Hancock stated that this was her first time as a treasurer and she was unfamiliar with the rules and regulations of the Political Reform Act. She added that she discovered errors made along the way and sought and received advice in filling out the forms. As a result, amended campaign statements were filed in December 2014 to correct the misreporting. Ms. Hancock further stated that she understands the importance of gaining public trust and that there was no intention of jeopardizing that trust.

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY
OF STATE FOR CONTRIBUTIONS RECEIVED FROM THE CANDIDATE**

	<u>Date</u>	<u>Amount</u>
1.	03/12/14 *	\$ 1,009
2.	04/24/14 *	2,350
3.	04/29/14 *	3,667
4.	05/05/14 *	4,812
5.	05/07/14 *	1,322
6.	05/09/14 *	3,766
7.	05/27/14	1,000
8.	06/03/14	6,000
9.	06/30/14	<u>6,000</u>
	Total	\$ 29,926

* Date cumulative contributions met or exceeded the \$1,000 reporting threshold.



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:

Kenneth M. Foley

Kenneth M. Foley for Superior Court Judge 2014 (1364974)

January 1, 2014 through June 30, 2014

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. Because the candidate neither filed a Semi-annual Statement for the period ending June 30, 2014, nor provided records, it could not be determined whether the candidate raised or spent \$15,000 or more and an audit could not be performed. Therefore, we are unable to express an opinion regarding compliance with the Political Reform Act.

This report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Kenneth M. Foley, a candidate for Superior Court Judge, Calaveras County, in the 2014 Statewide Direct Primary Election.

TREASURER: Kenneth M. Foley

FINANCIAL ACTIVITY

Total Contributions Received: \$ 14,752

Total Expenditures: \$ 13,703

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.



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, 2016.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Robert Foster Foster for Treasurer 2014 (1331357)	07/01/11 - 06/30/14
2. Dr. Edward P. Hernandez Dr. Ed Hernandez, O.D. Democrat for Senate 2014 (1333628)	01/11/11 - 12/31/14

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Louis L. Dominguez
Louis Dominguez for State Senate 2014 (1373082)
2. Abel Maldonado
Abel Maldonado for Governor 2014 (1356799)
3. Alan S. Reynolds
Reynolds for Lt. Governor 2014 (1363601)
4. Luis J. Rodriguez
Committee to Elect Luis J. Rodriguez California Governor 2014
(1362481)



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:

Abel Maldonado
Abel Maldonado for Governor 2014 (1356799)

January 1, 2013 through June 30, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 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 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by former Lieutenant Governor Abel Maldonado. Mr. Maldonado was a candidate for Governor in the 2014 Statewide Direct Primary Election. Mr. Maldonado filed a Candidate Intention Statement for this office. However, he withdrew from the election and was not on the ballot.

TREASURER: Paul B. Bruno

REPRESENTATIVE: Kelly Lawler
The KAL Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ 518,172

Total Expenditures: \$ 511,874

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

Form 497 Contribution Reports were not filed with the Secretary of State for 3 contributions received totaling \$39,700. Reports were timely filed for 28 contributions received totaling \$362,900. The contributions were disclosed on the Semi-annual Statement filed on July 31, 2013, for the period ending June 30, 2013. A similar finding was noted in an Audit Report issued on January 29, 2010, for another committee controlled by the candidate.

<u>Date</u>	<u>Contributor</u>	<u>Amount</u>
05/16/13	David H. Dornsife TTEE	\$ 7,500
05/21/13	Anderson & Middleton Company	5,000
05/28/13	Stephen D. Bechtel, Jr.	<u>27,200</u>
Total		\$ 39,700

Ms. Lawler stated that it was an inadvertent error by inexperienced campaign staff.



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:

Luis J. Rodriguez
Committee to Elect Luis J. Rodriguez California
Governor 2014 (1362481)

January 1, 2013 through March 17, 2015

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 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 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Luis J. Rodriguez, a candidate for Governor in the 2014 Statewide Direct Primary Election. The Committee terminated effective March 17, 2015.

TREASURER: Anthony D. Prince
Law Offices of Anthony D. Prince

FINANCIAL ACTIVITY

Total Contributions Received: \$ 28,932

Total Expenditures: \$ 27,181

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 or other source documents were not maintained for 20 contributions received totaling \$8,600. Bank statements were provided.

Mr. Prince did not provide a comment.

Invoices, receipts, or contracts were not maintained for expenditures totaling \$17,531 made from January 1, 2013 through June 30, 2014. Of this amount, \$12,000 was disclosed as salary payments made to the treasurer. Bank statements and bank images of canceled checks were provided.

Mr. Prince did not provide a comment.

REPORTS AND STATEMENTS

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

Mr. Prince stated that he was not aware that campaign statements were required to be filed after the post election Semi-annual Statement was filed.

Four campaign statements were not timely filed with the SOS.

<u>Period Covered</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Date Filed</u>	<u>Days Late</u>
01/01/13 - 12/31/13	\$ 1,902	\$ 314	02/27/14	27
01/01/14 - 03/17/14	18,566	15,260	03/27/14	3
03/18/14 - 05/17/14	4,366	5,550	06/21/14	30
05/18/14 - 06/30/14	3,898	5,527	10/06/14	67

Mr. Prince did not provide a comment.

Form 497 Contribution Reports were not filed with the SOS for two contributions received totaling \$2,000. No other reports were required to be filed.

<u>Date</u>	<u>Contributor</u>	<u>Amount</u>
03/05/14	Green Party of California	\$ 1,000
05/30/14	Kristen Larson	1,000

Mr. Prince stated that he was not aware of this requirement.



STATE OF CALIFORNIA

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POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Alan S. Reynolds
Reynolds for Lt. Governor 2014 (1363601)

January 1, 2014 through June 30, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised and spent less than \$25,000 were randomly selected by the Fair Political Practices Commission.

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 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Alan S. Reynolds, a candidate for Lieutenant Governor in the 2014 Statewide Direct Primary Election. The Committee terminated effective January 1, 2015.

TREASURER: Alan S. Reynolds

FINANCIAL ACTIVITY

Total Contributions Received: \$ 5,343

Total Expenditures: \$ 5,231

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

A copy of the contributor's check, bank statements or other documentation was not provided to verify the source of a \$2,500 loan reported as received from the candidate on February 26, 2014.

Mr. Reynolds did not provide a 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:

Louis L. Dominguez

Louis Dominguez for State Senate 2014 (1373082)

January 1, 2014 through December 31, 2014

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 July 29, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Louis L. Dominguez, a candidate for State Senate, District 35, in the Special Election held on December 9, 2014. The Committee terminated effective April 6, 2016.

TREASURER: Suzanne Dominguez

FINANCIAL ACTIVITY

Total Contributions Received: \$ 16,035

Total Expenditures: \$ 12,769

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, credit card receipts, duplicate deposit slips, contributor valuation letters, and/or contributor lists were not provided for contributions received totaling \$9,357. Bank statements were provided. The lack of records precluded the determination of whether Form 497 Contribution Reports were required to be filed for 2 contributions totaling \$3,100 reported as received on October 30, 2014. The contributions were reported as a \$1,000 monetary contribution from Rafael Galante and a \$2,100 nonmonetary contribution from the San Pedro Fish Market.

Canceled checks were not provided for expenditures made totaling \$9,526. In addition, invoices or receipts were not provided for \$2,564 of these expenditures. Bank statements were provided.

Mr. Dominguez stated that personal problems impeded him from providing all the records requested.

CAMPAIGN BANK ACCOUNT

Funds totaling \$5,295 were transferred from the Committee's campaign bank account to the candidate's personal bank account, and later transferred back to the Committee's bank account.

<u>Date</u>	<u>Funds to Personal Account</u>	<u>Back to Campaign Account</u>
11/10/14	\$ 3,500	\$ 3,500
12/01/14	995	
12/03/14	800	
12/12/14		800
12/15/14		995

Mr. Dominguez stated he had no prior experience in political reporting. He added that the \$3,500 was an accidental transfer and that he was unfamiliar with the requirement that expenses must be paid through the committee's designated bank account.



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 29, 2016.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Elaine Alquist Elaine Alquist for Secretary of State 2014 (1314294)	01/01/09 – 11/30/12
2. Vicki L. Ashworth Committee to Elect Vicki Ashworth Judge 2014 (1359025)	01/01/13 – 06/30/14
3. Cathleen Galgiani Assembly Member Cathleen Galgiani Office Holder Committee 2010 (1333662)	01/01/11 – 06/11/12
4. Cathleen Galgiani Cathleen Galgiani for Secretary of State 2014 (1337143)	01/01/11 – 05/19/12
5. Shannon L. Grove Shannon Grove for Assembly 2014 (1354025)	01/01/12 – 12/31/14
6. Shannon Grove for Assembly 2012 (1336400)	01/01/13 – 12/31/14
7. Kevin James Haskins Kevin Haskins for Superior Court Judge 2014 (1332397)	01/01/12 -12/29/14

CAMPAIGNS**PERIOD COVERED**

- | | |
|---|---------------------|
| 8. Jacqui Irwin
Jacqui Irwin for State Assembly 2014 (1362508) | 01/01/13 – 12/31/14 |
| 9. Derek Guy Johnson
ReElect Judge Johnson 2014 (1363800) | 01/01/14 – 06/30/14 |

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Roy V. Allmond, Jr.
Roy Allmond for Secretary of State 2014 (1358835)
2. Neel T. Kashkari
Neel Kashkari for Governor 2014 (1362971)



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:

Roy V. Allmond, Jr.

Roy Allmond for Secretary of State 2014 (1358835)

January 1, 2013 through June 30, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised and spent less than \$25,000 were randomly selected by the Fair Political Practices Commission.

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 31, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Roy V. Allmond, Jr., a candidate for Secretary of State in the 2014 Statewide Direct Primary Election. The Committee terminated effective June 30, 2014.

TREASURER: Roy V. Allmond, Jr.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 8,252

Total Expenditures: \$ 8,251

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

Copies of bank statements or other documents were not provided to verify the source(s) of deposits totaling \$7,826 made to the campaign bank account, including cash deposits of \$100 or more totaling \$1,800. In addition, of the \$7,826, the candidate was disclosed for loans received totaling \$7,715. The lack of records precluded the determination of whether a Form 497 Contribution Report was required to be filed for cumulative contributions totaling \$1,001 received on June 2, 2014.

Mr. Allmond stated that he had to withdraw cash to put money in the campaign bank account because he could not link his Walmart account to the campaign account.



STATE OF CALIFORNIA

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POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Neel T. Kashkari
Neel Kashkari for Governor 2014 (1362971)
c/o Bell, McAndrews & Hiltachk, LLP

January 1, 2014 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 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 August 31, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Neel T. Kashkari, a candidate for Governor in the 2014 General Election. The Committee terminated effective November 24, 2015.

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

FINANCIAL ACTIVITY

Total Contributions Received: \$ 7,180,199

Total Expenditures: \$ 7,128,518

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 information for payments made to Smart Media Group, LLC for media advertisements were overstated by a net amount of \$1,257,595 on the initial campaign statements filed. Amendments were filed after the pertinent elections to correct the disclosures.

Mr. Hiltachk stated that the overstatements were due to input errors and/or from reporting estimates. He added that the majority of the overstated amount was caused by duplication of data.

ACCRUED EXPENSES

Expenses totaling \$161,985 were not reported as accrued expenses on the initial campaign statements filed for the period January 1 through October 18, 2014. Instead, they were reported as current expenses in the periods paid and amendments were filed at the same time to report the accruals in the periods incurred.

Reference Exhibit A

Mr. Hiltachk stated that the expenses were timely reported as paid. He added that the expenses were reported as accrued upon their audit of the activity that had been disclosed on prior filings.

EXHIBIT A - ACCRUED EXPENSES NOT REPORTED ON INITIAL STATEMENTS UNTIL PAID

<u>Period Incurred</u>	<u>Amount</u>	<u>Period Paid</u>
01/01/14 - 03/17/14	\$ 641	05/18/14 - 06/30/14
03/18/14 - 05/17/14	154,821	05/18/14 - 06/30/14
07/01/14 - 09/30/14	1,065	10/19/14 - 12/31/14
10/01/14 - 10/18/14	<u>5,458</u>	10/19/14 - 12/31/14
Total	\$ 161,985	

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Edmund G. "Jerry" Brown, Jr.
Brown for Governor 2014 (1333789)
2. Isadore Hall
Hall for Senate 2014 (1371609)
3. Kamala D. Harris
Re-elect Attorney General Kamala Harris 2014 (1336303)
4. Jeffrey F. Hewitt
Jeff Hewitt for State Senate District 23 2014 (1362875)
5. Joseph B. Weinberger
Weinberger for Judge 2014 (1361509)



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:

Edmund G. "Jerry" Brown, Jr.
Brown for Governor 2014 (1333789)

January 1, 2010 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Governor Edmund G. "Jerry" Brown, Jr. Mr. Brown was re-elected in the 2014 General Election.

TREASURER: Rubeena Singh

FINANCIAL ACTIVITY

Total Contributions Received: \$ 20,776,617

Total Expenditures: \$ 6,252,155

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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

Contributions received totaling \$1,318,316 were not deposited into the designated campaign bank account. Instead, the funds were deposited into a savings account. Credit card processing fees totaling \$35,357 were paid from the savings account. The funds in the savings account were not transferred into the designated campaign bank account.

Ms. Singh stated that she deposited credit card contributions directly into the savings account to better track and report that type of contribution. She added that this practice had been established for previous committees and had never been addressed as an issue. She further added that the procedure did not violate the underlying purpose of the rule because no campaign expenditures, other than the processing fees, were made from the account.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Kamala D. Harris
Re-elect Attorney General Kamala Harris 2014 (1336303)
c/o The Sutton Law Firm

January 1, 2011 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the District Attorneys of Los Angeles, Sacramento, and San Francisco Counties on September 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Attorney General Kamala D. Harris. Ms. Harris was re-elected in the 2014 General Election.

TREASURERS: James R. Sutton
The Sutton Law Firm

Daralyn E. Reed (01/24/11 – 07/30/15)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 6,778,352

Total Expenditures: \$ 5,493,450

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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 July 1 through October 20, 2012, was not filed with the Secretary of State (SOS). A \$10,000 monetary contribution was made to the California Democratic Party on October 19, 2012. Receipts and expenditures for this period totaled \$471,847 and \$222,555, respectively. The activity for this period was reported on the Semi-annual Statement filed for the period ending December 31, 2012.

Ms. Reed stated that she was unaware of the requirement to file this statement.

Form 497 Contribution Reports were not filed with the SOS for 10 contributions received totaling \$27,976 and for 2 contributions made totaling \$11,000.

Reference Exhibit A

Form 497 Contribution Reports were filed with the SOS between 1 and 28 days late for 68 contributions received totaling \$461,092.

Reports were timely filed for 745 other contributions received totaling \$4,182,481.

Ms. Reed stated that disclosure was made prior to the related elections.

CAMPAIGN BANK ACCOUNT

Credit card contributions received totaling \$2,260,855 were not initially deposited into the designated campaign bank account. Instead, the funds were deposited into a savings account. Of this amount, \$1,218,000 was subsequently transferred into the designated campaign bank account.

Ms. Reed stated that she had been using this practice for some time and it had not been identified as an issue before now.

MONETARY CONTRIBUTIONS RECEIVED

Contributions received from 10 contributors exceeded contribution limits by \$27,455. All contributions that caused the limits to be exceeded were refunded to the contributors.

Reference Exhibit B

Ms. Reed stated that there was no public harm because seven of the nine donor-made credit card contributions were refunded within one day, all refunds were made within the report period, and refunds were well in advance of the related elections.

LIST OF EXHIBITS

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE

EXHIBIT B – CONTRIBUTIONS RECEIVED IN EXCESS OF LIMITS

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE

<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>
1. 03/14/11	Pala Band of Mission Indians	\$ 6,500
2. 03/14/11	Paskenta Band of Nomlaki Indians	6,500
3. 04/24/14	CA Dental Political Action Committee	5,000
4. 04/24/14	Orrick, Herrington & Sutcliffe, LLP California PAC	1,000
5. 05/15/14	Jacqueline Avant	1,250 (1)
6. 05/15/14	Carol O. Biondi	2,113 (2)
7. 05/15/14	Frank Biondi	2,113 (2)
8. 05/27/14	Communications Workers of America (CWA-COPE PCC)	1,000
9. 05/27/14	IBEW 332 Education Fund	1,500
10. 10/30/14	Anissa Racaza	<u>1,000</u> (1)
Total		\$ 27,976

<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
1. 10/19/12	California Democratic Party	\$ 10,000 (3)
2. 01/16/14	California Democratic Party	<u>1,000</u> (4)
Total		\$ 11,000

(1) Date cumulative contributions met or exceeded the \$1,000 reporting threshold.

(2) Nonmonetary contribution.

(3) The contribution was made to a general purpose committee that reported it had spent more than \$100,000 during the preceding 12 months to support the qualification and/or passage of a state ballot measure.

(4) Required to be filed in connection with the SD 23 Special Primary Election held on March 25, 2014.

EXHIBIT B – CONTRIBUTIONS RECEIVED IN EXCESS OF THE LIMITS

<u>Contributor</u>	<u>Date Exceeded</u>	<u>Excess (1)</u>	<u>Date Returned</u>
1. Cadiz, Inc.	06/24/13	\$ 6,500	06/25/13 (2)
2. Brian Chesky	09/29/14	\$ 1,000	09/30/14 (2)
3. Daniel Conway	03/31/14	\$ 500	04/01/14 (2)
4. Maja (Ramsey) Kristin	03/27/14	\$ 920	04/11/14 (2)
5. Nion T. McEvoy	12/31/13	\$ 5,000	01/02/14 (3)
6. Steven C. Phillips	09/25/13	\$ 2,500	09/30/13 (2)
7. Douglas Rosenberg	02/04/13	\$ 4,700	02/19/13 (2)
8. Ellen Rosenberg	03/11/13	\$ 300	03/12/13 (2)
9. Lynda Thomas	01/09/14	\$ 1,200	03/17/14
10. Ivy Winters	02/14/13	\$ <u>4,835</u>	02/14/13 (2)
Total Received in Excess of the Limits		\$ 27,455	

(1) Computed using "Per Election to Date" amounts and \$6,800 per election limits.

(2) Contribution was received and returned via credit card transaction.

(3) Contribution was received via ActBlue and returned via chargeback to credit card account.



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:

Joseph B. Weinberger
Weinberger for Judge 2014 (1361509)

January 1, 2013 through June 30, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Joseph B. Weinberger, a candidate for Superior Court Judge, El Dorado County, in the 2014 Statewide Direct Primary Election. The Committee terminated effective June 30, 2014.

TREASURER: Shawnda Deane
Deane & Company

FINANCIAL ACTIVITY

Total Contributions Received: \$ 61,427

Total Expenditures: \$ 61,428

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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

Form 497 Contribution Reports were filed between 3 and 48 days late with the Secretary of State (SOS) for 11 contributions received totaling \$18,161, including \$3,612 in nonmonetary contributions received prior to the election but reported after the election.

<u>Date</u>	<u>Contributor</u>	<u>Amount</u>	<u>Date Filed</u>	<u>Days Late</u>
05/21/14	Robin Weinberger	\$ 2,557	06/24/14	32 (1)
05/22/14	Robin Weinberger	<u>1,055</u>	06/19/14	23
Total		\$ 3,612		

(1) \$120 of this amount was reported on a Form 497 filed on June 19, 2014.

Form 497 Contribution Reports for 4 monetary contributions totaling \$5,250 were timely filed in paper format with the El Dorado County Elections Department. A Form 497 Contribution Report was timely filed with SOS for a \$3,000 loan received from the candidate on May 6, 2014.

Ms. Deane stated that the reports were filed with the local jurisdiction and once it was discovered that they should also be filed with the SOS, they were immediately filed. She added that they then addressed this issue with the SOS and paid a late filing penalty.



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:

Jeffrey F. Hewitt

Jeff Hewitt for State Senate District 23 2014 (1362875)

January 1, 2014 through June 30, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Calimesa Mayor Jeffrey F. Hewitt. Mr. Hewitt was a candidate for State Senate, District 23, in the March 25, 2014 Special Primary Election. The Committee terminated effective December 31, 2014.

TREASURER: David Castaldo

FINANCIAL ACTIVITY

Total Contributions Received: \$ 21,870

Total Expenditures: \$ 18,779

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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

Copies of contributors' checks, valuation letters, duplicate deposit slips and/or other supporting documents were not maintained for contributions received totaling \$7,820. The lack of records precluded the determination of whether Form 497 Contribution Reports were required to be filed for contributions totaling \$6,500, including \$2,000 that was reported as received from the candidate.

Mr. Hewitt did not provide a comment.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State for 6 contributions received totaling \$11,100.

Reference Exhibit A

Mr. Hewitt stated he was not aware of the rule.

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE

	<u>Received</u>	<u>Contributor</u>	<u>Amount</u>
1.	01/27/14	Hazel I. Cook	\$ 1,000
2.	01/30/14	Patricia E. Barkle	2,000
3.	01/31/14	Cunningham - Davis Corporation	2,500
4.	01/31/14	W.D. Fascination Ranch	1,100
5.	02/17/14	Libertarian Party of CA	2,000
6.	02/24/14	Chris J. Ruffer	<u>2,500</u>
		Total	\$ 11,100



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:

Isadore Hall
Hall for Senate 2014 (1371609)
c/o Gould & Orellana, LLC

January 1, 2014 through December 31, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by State Senator Isadore Hall, District 35. Mr. Hall was elected in the December 9, 2014, Special Primary Election.

TREASURER: David L. Gould
Gould & Orellana, LLC

FINANCIAL ACTIVITY

Total Contributions Received: \$ 740,955

Total Expenditures: \$ 793,109

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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

Aggregated contributions received from John Park and his company, Fortiss LLC, exceeded the contribution limits by \$4,100. The Committee received a \$4,100 contribution from John Park on October 15, 2014, and a \$4,100 contribution from Fortiss LLC, received by Hall for Senate 2016 (1354418) on March 28, 2013, was allocated in a November 17, 2014 transfer to Hall for Senate 2014 (1371609).

Mr. Gould did not provide a comment.



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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 30, 2016.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Edmund G. "Jerry" Brown, Jr. Brown for Governor 2010 (1321867)	01/01/11 – 07/31/13
2. Governor Brown's Ballot Measure Committee (1343257) (formerly Yes on Props 1 and 2, a bipartisan coalition of business, labor, Republicans, Democrats and Governor Brown) (formerly Yes on Prop. 30--to Protect our Schools and Public Safety, a broad coalition of teachers, labor, business, law enforcement, and Governor Brown)	07/01/14 – 12/31/14
3. Isadore Hall Hall for Senate 2016 (1354418)	07/01/14 – 12/31/14

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Gay and Lesbian Victory Fund (930555)
2. Helen L. Hayden
Committee to Elect Hayden for Judge 2014 (1363915)
3. Kenneth C. Jones
KC Jones for Judge 2014 (1370715)
4. Robert C. Newman II
Newman 4 Governor 2014 (1356371)
5. Craig T. Steckler
Craig Steckler for Assembly 2014 (1361189)
6. Phillip D. Wyman
Wyman for Attorney General 2014 (1364275)



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:

Gay and Lesbian Victory Fund (930555)

January 1, 2013 through December 31, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was a general purpose committee. The Committee filed a Form 410 termination statement on November 5, 2014, indicating the date of termination as September 2, 2014.

TREASURER: Kimberly Hoover
Gay and Lesbian Victory Fund

REPRESENTATIVE: James R. Sutton
Sutton Law Firm

FINANCIAL ACTIVITY

Total Contributions Received: \$ 202,381

Total Expenditures: \$ 195,650

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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

Invoices, receipts, and/or other supporting documents were not provided for transfers totaling \$210,000. Of this amount, \$183,500 was disclosed on the campaign statements as payments to the Gay and Lesbian Victory Fund for administrative expenses and \$4,802 was disclosed as a payment to the Gay and Lesbian Victory Fund Operating Account. The remaining \$21,698 was not disclosed on the campaign statements. Bank statements through September 30, 2014, and a check register through August 31, 2014, were provided.

Copies of contributors' checks, duplicate deposit slips, and/or contributor listings were not provided to verify contributions received totaling \$12,665. Of this amount, \$1,530 was received through intermediary ActBlue; however, no records were provided to show the actual contributors associated with the checks received from ActBlue.

Bank statements were not provided for the period October 1 through December 31, 2014. The lack of these records precluded a determination of the disposition of the \$2,631 that was in the Committee's bank accounts on September 30, 2014.

REPORTS AND STATEMENTS

The Preelection Statement for the period ending May 17, 2014 and the Semi-annual Statement for the period ending June 30, 2014, which were due at the Secretary of State on May 22 and July 31, 2014, respectively, were not filed in paper format until November 4, 2014. These statements were timely filed electronically.

<u>Statement Period</u>	<u>Contributions Received</u>	<u>Expenditures</u>	<u>Days Late</u>
03/18/14-05/17/14	\$ 29,755	\$ 39,069	166
05/18/14-06/30/14	\$ 2,470	\$ 9,038	96

MONETARY CONTRIBUTIONS RECEIVED

Monetary contributions received totaling \$11,810 were not disclosed.

Reference Exhibit A

For 9 other contributions received totaling \$950, ActBlue was disclosed as the contributor rather than as the intermediary and the actual contributors were not disclosed. Records of the actual contributors were not maintained.

Excess contributions totaling \$41,000 were accepted and deposited into the Committee's "all purpose" bank account. This account was used to make a \$1,000 contribution to a state candidate.

REPRESENTATIVE'S COMMENT

Mr. Sutton stated that the Gay and Lesbian Victory Fund (GLVF) retained a specialized law firm to prepare and file the Committee's reports and relied on the law firm to understand and comply with all California campaign laws. He also stated that GLVF provided all documents supporting the Committee's receipts and expenditures which it could locate in its files and which it could obtain from the law firm. Mr. Sutton further stated that GLVF could not provide additional explanations regarding the errors and omissions because the law firm, not GLVF staff, was responsible for managing compliance issues and because the GLVF staff who worked on the Committee's activities during the relevant period are no longer employed at GLVF.

EXHIBIT A - MONETARY CONTRIBUTIONS RECEIVED NOT DISCLOSED

	<u>Date</u> <u>Received</u>	<u>Name/Intermediary</u>	<u>Amount</u>
1.	05/06/14	Hevesi for Assembly	\$ 350
2.	05/11/14	ActBlue	100 (1)
3.	06/02/14	Run Woman Run	920
4.	06/06/14	M-Pac a Multi-Candidate Committee	1,000
5.	06/15/14	ActBlue	100 (1)
6.	06/30/14	Run Woman Run	230
7.	06/30/14	San Diego Human Dignity Foundation	1,150
8.	07/13/14	ActBlue	100 (1)
9.	07/14/14	Newport Taft, Inc. DBA Hampton Inn Seaworld	1,150
10.	07/29/14	Friends of Dan Kildee	250
11.	07/30/14	Smith, Gambrell & Russell, LLP	1,500
12.	08/10/14	ActBlue	100 (1)
13.	09/17/14	Unknown	2,500 (2)
14.	09/22/14	Unknown	1,000 (2)
15.	09/24/14	ActBlue	100 (1)
16.	09/26/14	Unknown	<u>1,260 (2)</u>
Total			\$ 11,810

(1) ActBlue was the intermediary; records of the actual contributors were not maintained.

(2) No record was provided.



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:

Robert C. Newman II
Newman 4 Governor 2014 (1356371)

January 1, 2013 through June 30, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Robert C. Newman II, a candidate for Governor in the 2014 Statewide Direct Primary Election. The Committee terminated effective June 30, 2014.

TREASURER: Mary A. Newman

FINANCIAL ACTIVITY

Total Contributions Received: \$ 33,692

Total Expenditures: \$ 55,370

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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, PayPal Summary reports, and/or other supporting documents were not maintained for reported contributions received totaling \$28,092. Bank statements were provided.

Canceled checks, invoices, and/or a check register were not maintained for reported expenditures totaling \$51,573. Bank statements were provided.

Ms. Newman stated that she cannot locate any other documents and/or materials related to the 2014 campaign.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State for 2 contributions received totaling \$4,600.

<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>
03/06/14	Gwendolyn Young	\$ 3,100
04/21/14	Gwendolyn Young	1,500

In addition, the lack of records precluded the determination of whether reports were required to be filed for 3 other reported contributions received totaling \$10,833.

<u>Date Reported As Received</u>	<u>Contributor Disclosed</u>	<u>Amount</u>
04/07/14	Rila Newman	\$ 1,000
04/21/14	Gwen Young	2,300
03/18 - 05/16/14	Laura Cross	7,533

Ms. Newman stated that she was not aware of this requirement.



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:

Craig T. Steckler
Craig Steckler for Assembly 2014 (1361189)

January 1, 2013 through June 30, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Craig T. Steckler, a candidate for Assembly, District 25, in the 2014 Statewide Direct Primary Election.

TREASURER: Linda Perry

FINANCIAL ACTIVITY

Total Contributions Received: \$ 191,580

Total Expenditures: \$ 171,850

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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

Records for accrued expenses and outstanding loans were not maintained to determine whether the Committee had net debt on the day of the election. The lack of records precluded the determination of whether contributions totaling \$5,100 received after the election were accepted in the absence of net debt.

Reference Exhibit A

Ms. Perry stated that 2 of these contributions were checks written by the contributors prior to the election and picked up at the Committee's drop box after the election. She added that she will update the Committee's campaign procedures.

REPORTS AND STATEMENTS

The Semi-annual Statement for the period May 18 through June 30, 2014, was not filed with the Secretary of State (SOS) in paper format. The statement was filed in electronic format on February 26, 2016, after the post-audit discussion. Receipts and expenditures during this period totaled \$11,368 and \$40,708, respectively.

Ms. Perry stated that the original filing was delayed due to the unavailability of the candidate.

EXHIBIT A - CONTRIBUTIONS RECEIVED AFTER THE ELECTION

<u>Date</u> <u>Received</u>	<u>Contributor</u>	<u>Amount</u>
1. 06/05/14	Rincon Band of Luiseno Mission Indians of the Rincon Reservation	3,000
2. 06/06/14	Gary Robinson	500 (1)
3. 06/10/14	Fremont Firefighters Local 1689 PAC	1,500
4. Unknown	David P. Arneson	\$ <u>100</u> (2)
Total		\$ 5,100

(1) Received via credit card.

(2) The check was dated June 7, 2014, and deposited on June 16, 2014.



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:

Helen L. Hayden

Committee to Elect Hayden for Judge 2014 (1363915)

January 1, 2014 through June 24, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Helen L. Hayden, a candidate for Superior Court Judge, Orange County, in the 2014 Statewide Direct Primary Election. The Committee terminated effective June 24, 2014.

TREASURER: Helen L. Hayden

FINANCIAL ACTIVITY

Total Contributions Received: \$ 26,699

Total Expenditures: \$ 28,198

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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 May 18 through June 24, 2014, was not on file in paper format with the Secretary of State (SOS). Receipts and expenditures during the period totaled (\$922) and \$6,173, respectively. The statement was filed in electronic format with the SOS on June 24, 2014.

Ms. Hayden stated that, to the best of her knowledge, she mailed the hard copy of the statement to the SOS. Ms. Hayden further stated that she will send future paper filings using certified or registered mail.



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:

Phillip D. Wyman
Wyman for Attorney General 2014 (1364275)

January 1, 2014 through June 30, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the District Attorneys of Los Angeles, Sacramento, and San Francisco Counties on November 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Phillip D. Wyman, a candidate for Attorney General in the 2014 Statewide Direct Primary Election.

TREASURER: James M. O'Hearn
James O'Hearn & Associates

FINANCIAL ACTIVITY

Total Contributions Received: \$ 65,813

Total Expenditures: \$ 64,050

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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, credit card authorization records, and/or duplicate deposit slips were not provided for contributions received totaling \$43,963. Of this amount, \$5,250 was reported as loans from the candidate and \$38,713 from 12 other contributors.

Copies of bank statements or other documents were not provided to verify the source of loans totaling \$20,250 reported as received from the candidate.

Mr. Wyman stated that a fire on his property impeded him from providing all the records requested.

CAMPAIGN BANK ACCOUNT

Expenditures totaling \$15,000 were not processed through the Committee's designated campaign bank account. Instead, the expenditures were made through a PayPal account with a credit card. These expenditures were reported on the campaign statements as expenditures and as loans from the candidate.

Mr. Wyman did not provide a comment.

MONETARY CONTRIBUTIONS RECEIVED

A \$500 contribution reported as received from TXI Riverside Cement on June 6, 2014, was received in the form of a money order.

Mr. Wyman did not provide a comment.

EXPENDITURES

Subvendor information for payments totaling \$45,760 was not disclosed. Of this amount, \$35,399 was for slate mailers, \$7,060 was for radio ads, and \$3,301 was for credit card charges to various vendors.

Mr. Wyman did not provide a 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:

Kenneth C. Jones
KC Jones for Judge 2014 (1370715)

January 1, 2014 through December 10, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Kenneth C. Jones, a candidate for Superior Court Judge, Orange County, in the 2014 General Election. The Committee terminated effective December 10, 2014.

TREASURER: Kenneth C. Jones

FINANCIAL ACTIVITY

Total Contributions Received: \$ 44,094

Total Expenditures: \$ 48,999

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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

Form 497 Contribution Reports were not filed with the Secretary of State for 6 contributions received totaling \$33,000. No other reports were required to be filed.

Reference Exhibit A

CANDIDATE'S COMMENT

Mr. Jones stated that he was unaware of the reporting requirements and that he believed due diligence was exercised in filing the preelection statements which disclosed the contributions.

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED

	<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>
1.	08/27/14	Kenneth C. Jones	\$ 20,000 (1)
2.	09/10/14	Kenneth C. Jones	2,500 (1)
3.	09/22/14	Kenneth C. Jones	7,500 (1)
4.	09/29/14	Peter Reinert	1,000
5.	10/02/14	Kenneth C. Jones	1,000 (1)
6.	10/10/14	Kenneth C. Jones	<u>1,000 (1)</u>
		Total	\$ 33,000

(1) Loan from the candidate.



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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2016.

CAMPAIGNS

PERIOD COVERED

Joanne Motoike
Committee for Judge Joanne Motoike 2014 (1363211)

01/01/14 – 06/30/14

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. David W. Combellack
Committee to Elect David Combellack Judge 2014 (1360739)
2. James S. Smith
Committee to Elect Jim Smith, Superior Court Judge, Seat #3 2014 (1364242)
3. Andrew M. Stein
Andrew Stein for Superior Court Judge 2014 (1364292)



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:

David W. Combellack

Committee to Elect David Combellack Judge 2014 (1360739)

January 1, 2013 through June 30, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by David W. Combellack, a candidate for Superior Court Judge, El Dorado County, in the 2014 Statewide Direct Primary Election. The Committee terminated effective December 31, 2014.

TREASURER: Verne G. Sanders, Jr.
Verne Sanders Accountancy Corporation

REPRESENTATIVE: Lance H. Olson
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 89,749

Total Expenditures: \$ 87,317

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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

Form 497 Contribution Reports were not filed with the Secretary of State (SOS) for 4 contributions received totaling \$41,000. No other reports were required to be filed.

Reference Exhibit A

Mr. Olson stated that the Committee's failure to file the Browning report with the SOS was due to the lack of updated FPPC literature reflecting the 2013 change to the 24 hour reporting period for the 2014 election and the treasurer's belief that the receipt was outside of the reporting period. He added that a report was filed 1 day late with El Dorado County for the contribution from Ms. Browning. Mr. Olson further stated that the candidate was unaware that personal loans were considered contributions, which required reports.

The Preelection Statement for period ending May 17, 2014, was not filed with the SOS in paper format. Receipts and expenditures for the period totaled \$16,605 and \$36,688, respectively. The statement was timely filed in electronic format.

Mr. Olson stated that the Committee's failure to file the Preelection Statement with the SOS in paper format did not cause public harm because it was timely filed in electronic format. He added that this Preelection Statement was filed in paper format with El Dorado County less than a week after it was due at the SOS.

MONETARY CONTRIBUTIONS RECEIVED

Seven contributions of \$100 or more totaling \$1,025 were received in the form of cash.

Reference Exhibit B

Mr. Olson stated that the Committee acted consistent with the candidate's good faith, albeit mistaken, belief that cash contributions of \$100 were allowed to be accepted. He also stated that, although the Committee's records are unclear regarding the \$200 in cash, the candidate believes it came from at least 2 individuals. Mr. Olson further stated that, of the other 2 contributions accepted in excess of \$100, 1 was returned and the other was deemed less than \$100 after the value of a meal provided to the contributor was subtracted.

LOANS RECEIVED

A \$5,000 loan from Gael Barsotti on December 31, 2013 was reported as a \$750 loan received from Gael Barsotti and as loans totaling \$4,250 received from 6 other lenders. The \$5,000 loan was repaid to Gael Barsotti on December 31, 2014.

Reference Exhibit C

No comment was provided.

LIST OF EXHIBITS

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED

EXHIBIT B – CONTRIBUTIONS OF \$100 OR MORE RECEIVED IN THE FORM OF CASH

EXHIBIT C – LENDERS INCORRECTLY DISCLOSED

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED

	<u>Date</u> <u>Received</u>	<u>Contributor Name</u>	<u>Amount</u>
1.	04/05/14	Sondra Pike Browning	\$ 1,000 ⁽¹⁾
2.	05/20/14	David W. Combellack	25,000
3.	05/22/14	David W. Combellack	5,000
4.	05/29/14	David W. Combellack	<u>10,000</u>
		Total	\$ 41,000

⁽¹⁾ Form 497 was filed with El Dorado County on April 7, 2014.

EXHIBIT B - CONTRIBUTIONS OF \$100 OR MORE RECEIVED IN THE FORM OF CASH

	<u>Date</u> <u>Received</u>	<u>Contributor Disclosed</u>	<u>Amount</u>
1.	11/18/13	Dennis Thomas	\$ 100
2.	12/06/13	A L Hamilton	100
3.	12/06/13	Thomas Van Noord	300 ⁽¹⁾
4.	03/24/14	Susan Fredericks	100
5.	03/24/14	Earnest Hartley	100
6.	04/05/14	Corinne Isberner	125
7.	04/18/14	Unknown	<u>200</u>
		Total	\$ 1,025

⁽¹⁾ Contribution returned on 1/31/14.

EXHIBIT C - LENDERS INCORRECTLY DISCLOSED

	<u>Lender Disclosed</u>	<u>Amount</u>
1.	Michael Barsotti	\$ 750
2.	Mindy Barsotti	750
3.	Tom Chandler	500
4.	Ed Mathews	750
5.	Sandy Mathews	750
6.	Francine Ward	<u>750</u>
	Total	\$ 4,250



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:

James S. Smith
Committee to Elect Jim Smith, Superior Court Judge, Seat #3 2014
(1364242)

January 1, 2014 through August 25, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by James S. Smith, a candidate for Superior Court Judge, Imperial County, in the 2014 Statewide Direct Primary Election. The Committee electronically filed a Termination Statement on September 4, 2014.

TREASURER: Michael Arzaga

FINANCIAL ACTIVITY

Total Contributions Received: \$ 9,957

Total Expenditures: \$ 63,557

The totals for contributions received and expenditures were taken from the unaudited statements as filed with the Secretary of State in paper and/or electronic format 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

Invoices and/or receipts were not maintained for expenditures made totaling \$11,159. Bank statements, canceled checks, check stubs, and a check register were provided.

REPORTS AND STATEMENTS

The Semi-annual Statement filed for the period ending June 30, 2014, was not filed with the Secretary of State (SOS) in paper format. Receipts and expenditures during this period totaled \$7,099 and \$7,840, respectively. Of these amounts, \$300 in receipts and \$714 in expenditures were reported on the Preelection Statement filed on May 27, 2014. The rest of the activity was reported on a campaign statement covering the period May 23 through August 25, 2014, that was filed in electronic format on September 4, 2014.

Form 497 Contribution Reports were filed with the SOS between 1 and 54 days late for 8 loans totaling \$16,575 received or reported as received from the candidate.

Reports were timely filed for 3 other loans totaling \$23,000 received from the candidate.

Reference Exhibit A

MONETARY CONTRIBUTIONS RECEIVED

Contributions of \$100 or more totaling \$16,043 were received in the form of cash. For other cash deposits totaling \$990, a daily record of receipts or a contributor list was not maintained to determine whether cash contributions of \$100 or more were received from a single contributor.

Reference Exhibit B

TREASURER'S COMMENT

Mr. Arzaga stated that both he and the candidate were not fully aware of the political reform laws. He added that they tried their best to comply with the law. He also added that they were unaware that cash contributions of \$100 or more cannot be accepted.

LIST OF EXHIBITS

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS FILED LATE

EXHIBIT B - CONTRIBUTIONS OF \$100 OR MORE RECEIVED IN THE FORM OF CASH

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS FILED LATE

	<u>Date</u> <u>Received</u>	<u>Amount</u>	<u>Date Filed</u>	<u>Days Late</u>	
1.	03/06/14	\$ 1,550	04/20/14	44	
2.	03/20/14	2,000	04/20/14	30	(1)
3.	03/21/14	1,000	04/20/14	27	(1)
4.	03/27/14	4,000	04/20/14	23	(1)
5.	04/11/14	1,000	04/20/14	6	
6.	04/22/14	2,000	04/29/14	6	(5)
7.	05/15/14	2,125	05/17/14	1	(2)(4)
8.	05/29/14	<u>2,900</u>	07/23/14	54	(3)(4)
Total		\$ 16,575			

- (1) A Form 497 was filed in paper format on 4/8/14, but the report was returned by the SOS.
- (2) A Form 497 was not filed; however \$1,775 of this amount was reported on a Form 496 as a contribution received.
- (3) Form 497 reported \$2,400 received.
- (4) Date cumulative contributions met or exceeded the \$1,000 reporting threshold.
- (5) Cash reported as a loan from the candidate on 4/22/14 and deposited on 4/23/14. The source could not be verified.

**EXHIBIT B - CONTRIBUTIONS OF \$100 OR MORE RECEIVED
IN THE FORM OF CASH**

	<u>Date of Deposit</u>	<u>Contributor</u>	<u>Amount</u>
1.	01/10/14	James S. Smith	\$ 2,213 (1)
2.	01/10/14	Unknown	600 (1), (2)
3.	03/04/14	Michael Arzaga (treasurer)	1,000
4.	03/18/14	Thomas Crumby	130
5.	03/21/14	James S. Smith	1,000 (1)
6.	03/27/14	James S. Smith	4,000 (1)
7.	04/23/14	Unknown	2,000 (1), (2)
8.	05/23/14	James S. Smith	900 (1)
9.	05/29/14	James S. Smith	2,000 (1)
10.	06/06/14	James S. Smith	<u>2,200</u> (1)
		Total	\$ 16,043

(1) Reported as loans from the candidate.

(2) The source could not be verified.



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:

Andrew M. Stein

Andrew Stein for Superior Court Judge 2014 (1364292)

January 1, 2014 through December 31, 2014

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 Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 30, 2016.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Andrew M. Stein, a candidate for Superior Court Judge, Los Angeles County, in the 2014 General Election.

TREASURER: Yolanda Miranda
Yolanda Miranda and Associates, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 313,340

Total Expenditures: \$ 313,181

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format 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.

LOANS RECEIVED

The actual lenders were not disclosed for a \$100,000 loan reported on the Preelection Statement filed for the period ending March 17, 2014. Instead, the candidate was disclosed as the lender. The two checks listed below totaling \$100,000 were initially deposited into the candidate's personal bank account on February 21, 2014. The candidate issued a \$100,000 personal check dated February 24, 2014, which was deposited into the campaign bank account on February 26, 2014.

<u>Date of Check</u>	<u>Name of Lender</u>	<u>Amount</u>
02/21/14	Betty Boops Car Care Inc	\$ 95,000
02/21/14	Betty Boop S Car Care I	5,000

Ms. Miranda stated that she reported the loan based on information received from the candidate.