



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 January 30, 2026.

Legislative Districts

PERIOD COVERED

- | | |
|---|---------------------|
| 1. Joy Frew
Joy Frew for Assembly 2024 (1463706) | 01/01/23 – 03/22/24 |
|---|---------------------|

Statewide Campaign Committees

- | | |
|---|---------------------|
| 2. Samuel L. Gallucci
Sam Gallucci for Governor 2022 (1436083) | 01/01/20 – 12/31/21 |
| 3. Melissa Melendez
Melissa Melendez for Lt. Governor 2022 (1427815) | 01/01/20 – 06/30/22 |
| 4. Melissa Melendez
California Deserves Better: Melissa Melendez Ballot Measure Committee
(1433557) | 01/01/20 – 06/30/22 |
| 5. Holly J. Mitchell
Holly J Mitchell for Secretary of State 2022 (1415447) | 01/01/19 – 06/30/21 |

POLITICAL REFORM AUDIT REPORTS

Legislative Districts

1. Crystal K. Miles
Crystal Miles for Senate 2024 (1460358)

Statewide Campaign Committees

2. David Lozano
Committee to Elect David Lozano for Governor 2022 (1445837)



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:

Crystal K. Miles
Crystal Miles for Senate 2024 (1460358)

January 1, 2023 through June 28, 2024

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 are 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 January 30, 2026.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Crystal Miles, a candidate for State Senate, District 37, in the 2024 Primary Election in which she did not advance to the 2024 General Election.

TREASURER: Kelly Lawler
The Kal Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ 310,455

Total Expenditures: \$ 310,455

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

Contributions of \$100 each totaling \$400 were received from four contributors in the form of cash. One dollar was returned to each contributor and the net total of \$396 was disclosed as unitemized contributions of less than \$100 on the Form 460 Semi-annual Statement filed for the period ending June 30, 2023. Copies of contributor forms were provided.

Reference Exhibit A

Ms. Lawler stated that one dollar was returned to each contributor during the fundraisers prior to the funds being sent to her to be deposited into the Committee's bank account. She stated that she will have the fundraisers make notes in the future.

EXHIBIT A - CONTRIBUTIONS OF \$100 RECEIVED IN THE FORM OF CASH

<u>Date</u> <u>Received</u>	<u>Contributor</u>	<u>Amount</u>
1. 06/20/23	Maritza Quiatanilla	\$ 100.00
2. 06/20/23	Jeff (Geoff) Nauta	100.00
3. 06/30/23	Johnnie Liddi	100.00
4. 06/30/23	Jeanette Reynolds	100.00
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	Total	\$ 400



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

David Lozano
Committee to Elect David Lozano for Governor 2022 (1445837)

January 1, 2022 through June 30, 2022

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 January 30, 2026.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The committee was controlled by David Lozano, a candidate for Governor in the 2022 Primary Election.

TREASURER: David Lozano
Lozano Law Center, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 89,527

Total Expenditures: \$ 89,876

The totals for contributions received and expenditures were taken from the Committee's bank statements, since Form 460 Campaign Disclosure Statements were not filed for the audit period.

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 contributor's checks or credit card authorization forms were not maintained for contributions received totaling \$86,262. Bank statements were maintained.

Invoices and/or receipts were not maintained for expenditures made totaling \$38,205. Bank statements and canceled checks were maintained.

REPORTS AND STATEMENTS

Three Form 460 Campaign Disclosure Statements for period ending April 23, 2022, May 21, 2022, and June 30, 2022, were not filed with the Secretary of State. Form 497 Late Contribution Reports were filed to disclose contributions received totaling \$82,500.

Reference Exhibit A

CANDIDATE'S COMMENT

A comment was not provided.

EXHIBIT A - FORM 460 CAMPAIGN DISCLOSURE STATEMENTS NOT FILED

<u>Statement Period</u>	<u>Receipts</u>	<u>Expenditures</u>
01/01/2022 - 04/23/2022	\$ 76,282	\$ 38,396
04/24/2022 - 05/21/2022	9,546	27,155
05/22/2022 - 06/30/2022	3,699	23,953
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Totals	\$ 89,527	\$ 89,504