



THE CITY OF SAN DIEGO

November 15, 2013

Mr. Tom Shepard  
San Diegans for Pension Reform  
1620 Fifth Ave., Ste. 750  
San Diego, CA 92101

Re: San Diegans for Pension Reform (ID # 1334711)

Dear Mr. Shepard:

The Ethics Commission audit of the above-referenced committee is now concluded, and the Final Audit Report is enclosed. This report was delivered to the Ethics Commission at its regularly-scheduled meeting held on November 14, 2013. The Commission observed that the findings reflected in the Audit Report indicate that the committee substantially complied with local campaign laws. As a result, the Commission voted to accept the report.

Sincerely,

[REDACTED]

Rosalba Gomez  
Ethics Commission Auditor

Enclosure

cc: Nancy R. Haley, Treasurer  
Scott & Cronin, LLP  
330 Encinitas Blvd., Suite 101  
Encinitas, CA 92024

**Ethics Commission**

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THE CITY OF SAN DIEGO

## FINAL AUDIT REPORT

November 6, 2013

Mr. Tom Shepard  
San Diegans for Pension Reform  
1620 Fifth Ave., Ste. 750  
San Diego, CA 92101

Treasurer: Nancy R. Haley  
Scott & Cronin, LLP  
330 Encinitas Blvd., Suite 101  
Encinitas, CA 92024

### SAN DIEGO ETHICS COMMISSION AUDIT REPORT: *San Diegans for Pension Reform*

#### I. Introduction

This Audit Report contains information pertaining to the audit of the committee, San Diegans for Pension Reform, Identification Number 1334711 (“the Committee”) for the period from January 5, 2011, through September 30, 2011. The Committee was selected for audit by a designee of the City Clerk in a random drawing conducted at a public meeting of the Ethics Commission held on September 12, 2013. The audit was conducted to determine whether the Committee materially complied with the requirements and prohibitions imposed by the City of San Diego’s Election Campaign Control Ordinance (San Diego Municipal Code Chapter 2, Article 7, Division 29).

During the period covered by the audit, the Committee reported total contributions of \$127,500.00 and total expenditures of \$127,500.00. **The audit revealed no material findings. The committee substantially complied with the disclosure and record-keeping provisions of the San Diego Election Campaign Control Ordinance.**

#### II. Committee Information

On January 6, 2011, the Committee filed a Statement of Organization with the San Diego City Clerk indicating that it qualified as a committee. The Committee was formed to support Proposition B (Amends City Charter Regarding Retirements Benefits) in the June 5, 2012, primary election. On October 27, 2011, the Committee filed a Statement of Termination indicating that its filing obligations

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were completed on September 30, 2011. The Committee's treasurer was Nancy R. Haley of Scott & Cronin, LLP.

### III. Audit Authority

The Commission is mandated by San Diego Municipal Code section 26.0414 to audit campaign statements and other relevant documents to determine whether campaign committees comply with applicable requirements and prohibitions imposed by local law.

### IV. Audit Scope and Procedures

This audit was performed in accordance with generally accepted auditing standards. The audit involved a thorough review of the Committee's records for the time period covered by the audit. This review was conducted to determine:

1. Compliance with all disclosure requirements, pertaining to contributions, expenditures, accrued expenditures, and loans, including itemization when required;
2. Compliance with applicable filing deadlines;
3. Compliance with restrictions on contributions, loans and expenditures;
4. Accuracy of total reported receipts, disbursements and cash balances as compared to bank records; and
5. Compliance with all record-keeping requirements.

### V. Conclusion

Through the examination of the Committee's records and campaign disclosure statements, the Auditor verified that the Committee timely disclosed all contributions received and all expenditures made, and that the Committee maintained the necessary documentation regarding contributions and expenditures. **As a result, the Auditor determined that there were no material findings. The Committee substantially complied with the disclosure and record-keeping provisions of the San Diego Election Campaign Control Ordinance**

[REDACTED]

\_\_\_\_\_  
Rosalba Gomez  
Ethics Commission Auditor

\_\_\_\_\_  
Date

[REDACTED]

\_\_\_\_\_  
Lauri Davis  
Ethics Commission Senior Investigator

\_\_\_\_\_  
Date