

CHAPTER 9 – AUDITS

The Ethics Commission is required to conduct audits to ensure that campaign activity complies with state and City laws and is accurately disclosed to the public. Charter § 702(d). If you raise or spend at least \$100,000, or if you receive public matching funds, your campaign committee will be audited. Any other committees that you controlled during the election cycle will also be audited. LAAC § 24.41(A).

A. THE AUDIT PROCESS

Audits are conducted after the election is over and the semi-annual campaign statement is due. An audit guide is provided to committees well in advance of the audit, so that they can familiarize themselves with the audit process. The Ethics Commission auditors will work with you during the audit to help clarify issues and resolve any potential audit findings. A written audit report is published for each committee.

For more information about the audit process, please refer to the [Audit Policy](#) in Appendix 5.

B. YOUR RESPONSIBILITIES

You must maintain detailed accounts, records, bills, and receipts necessary to prepare your campaign statements. Charter § 470(i). It is your responsibility to make sure that you obtain, at a minimum, all of the documentation specified in the "Campaign Filing Checklist."

You must retain your campaign documents for at least four years after the related campaign statement is filed. You must also provide your campaign records to the Ethics Commission when asked to do so. Please refer to the "Record Retention List" for more information.