



Auditing Procedure

October 2025

LEGAL BASIS FOR ACTIVITY

1-2-359(h)

- ▶ The Executive Director **shall review all reports** submitted pursuant to the County Campaign Reform Ordinance and the Lobbyist Registration and Reporting Ordinance, and reports from persons making independent expenditures supporting or opposing County Candidates and County Elective Officers for completeness, accuracy, **and any potential violations** of the County Campaign Reform Ordinance and the Lobbyist Registration and Reporting Ordinance.



STEPS

Determine
Committees



Research
Contributions



Seek Compliance



COMMITTEE RESEARCH



Report is printed from ROV's Netfile site via administrator access



Allows search for all County committees



After committees are confirmed, each one is checked for status on the NetFile public search function – has the committee qualified? Has the committee reported in a timely manner?

CONTRIBUTION RESEARCH

- ▶ On the NetFile public search function each hard copy or electric filing is checked for accuracy
 - ▶ beginning and ending balances compared to previous filings,
 - ▶ review of expenses and expenditures for potential state law violations;
 - ▶ loans reviewed
- ▶ Contribution Report is downloaded from Netfile site
- ▶ Downloaded report is sorted and reviewed for excess contributions and aggregation

AGGREGATION



Under the rules individuals and/or companies can be “combined” for purposes of the contribution limit. A majority of audit time is spent determining what companies and individuals should be “combined.”



Under the Code contributors are supposed to disclose this information but treasurers are still required to conduct due diligence – the reality it is the office that monitors this.



Where we go to confirm – Secretary of State website, publicly available information.

THE RULES

- a) All contributions made by a sponsored committee to a County candidate or to an elective County officer (or to his or her controlled committee) shall be combined with those contributions made by the sponsor(s) of the committee, and the combined amount shall not exceed the contribution limits of this division within the time periods set forth in [Section 1-6-7](#) of this division.
- b) Two (2) or more entities shall be treated as one (1) person when any of the following circumstances apply:
 - i. The entities share the majority of members of their boards of directors.
 - ii. The entities share two (2) or more officers.
 - iii. The entities are owned or controlled by the same majority shareholder or shareholders.
 - iv. The entities are in a parent-subsidary relationship.

THE RULES (cont.)

- c) An individual and any general or limited partnership in which the individual has a ten (10) percent or more share, or an individual and any corporation in which the individual owns a controlling interest (fifty (50) percent or more), or an individual connected with a business entity and that business entity when the individual participates in or controls in any way a decision on whether the candidate or candidates receive contributions from that business entity, regardless of the percentage of ownership, shall be treated as one (1) person.

INQUIRY

1

Once there are questions about aggregation and/or excessive contributions we reach out to the treasurers to request information that would contradict our findings

2

In a few instances we have been provided additional information to contradict our findings, 99% of inquiries bring about refunds within 7 days.

3

If treasurers do not provide information and do not refund a Notice of Violation is served.

Questions?