Amend 2 Cal. Code Regs., Section 18993 to read:

§18993. Contain in Detail.

The term “contain in detail” as used in Government Code Section 90004 and for purposes of audits by means that the report of the Franchise Tax Board and the Commission means that reports shall include specific findings of noncompliance, if the Franchise Tax Board or the Commission determines that the noncompliance is material.