

(Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations.)

**§ 18998. Commission Audits and Investigations.**

(a) To the extent applicable, Commission staff shall apply the same auditing guidelines, standards, and scope when performing audits pursuant to Section 90006 as the Franchise Tax Board when performing audits pursuant to Section 90001. These guidelines, standards, and scope are enumerated in Section 90002 and Regulations 18994-18995. Commission staff shall prepare reports consistent with the requirements in Section 90004 and Regulation 18995.

(b) Audits and investigations conducted pursuant to Sections 90003 or 90008 shall be undertaken at the direction of the Chief of Enforcement and conducted consistent with the following standards:

(1) Auditors and investigators shall have adequate training and proficiency for the tasks required.

(2) Auditors and investigators shall maintain an independent mental attitude free of personal or political bias when conducting their work.

(3) Auditors and investigators shall use due professional care in conducting their work.

(4) Auditors and investigators shall be properly supervised.

(5) All records and other evidence shall be obtained through legal means and properly documented.

(6) The scope of audits and investigations shall not exceed that which is permissible by law.

Note: Authority cited: Section 83112, Government Code. Reference: Section 90000, et seq., Government Code.

## **HISTORY**

1. New section filed 4-15-2019; operative 5-15-2019 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing and printing only pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2019, No. 16).

2. Amendment of subsection (a) filed 9-14-2020; operative 10-14-2020 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2020, No. 38).