

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

**§ 18994. Auditing and Investigations.**

Audits and investigations conducted by the Franchise Tax Board and the Commission pursuant to Government Code Sections 90000, et seq. shall be made as follows:

- (a) To the extent applicable, in accordance with generally accepted auditing standards as prescribed by the authoritative bodies of the accounting profession; and
- (b) To the extent necessary, using other tests of accounting records and auditing procedures appropriate under the circumstances of each audit or investigation.

**CREDITS**

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

**HISTORY**

1. Change without regulatory effect renumbering former section 18915 to section 18994 filed 1-30-95 pursuant to section 100, title 1, California Code of Regulations (Register 95, No. 5).
2. Editorial correction of History 1 (Register 95, No. 13).
3. Amendment of first paragraph 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).

4. Amendment of first paragraph filed 9-11-2024; operative 10-11-2024 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 2024, No. 37).