



## Audit Summary for: Friends of Sylvia Luke

Date: March 4, 2026

### 1. Overview

Common Cents Consulting (CCC) reviewed filed data with the Hawaii Campaign Spending Commission, bank data in American Savings Bank, and the campaign provided Treasurer's Ledger. CCC defines significant discrepancies equal to or greater than \$6,000.00 as a singular transaction and not in aggregate. Based on our findings, there were no significant discrepancies. However, we have identified items below as inconsistent between records provided and audited.

### 2. Scope

CCC reviewed debits and credits from January 1, 2021 to December 31, 2021. The Primary goal was to identify any expenses or receipts that may have not been reported.

### 3. Findings

#### Expenditures

#### A. Not Reported

Nov 24 2021	Bank Fee	\$10.00
Dec 13 2021	Hawaii State Bar	\$40.00
Dec 20 2021	Hawaiian Airlines	\$97.80

#### B. Misreported

Dec 12 2021	ActBlue	\$513.78
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\*Was reported as \$513.08

## Receipts

### C. Misreported

Dec 12 2021	Jeffrey Hong	\$1,001.01
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#### 4. Recommendations

CCC recommends that Friends of Sylvia Luke (FOSL) amend the report(s) covering January 1, 2021 to December 31, 2021 to include expenditures that were not reported (A) and clarify expenses misreported (B). CCC also recommends amending the reported receipt (C) that was reported for the incorrect amount.

#### 5. Conclusion

With amending reports according to the above recommendations, FOSL will have accurate reporting that aligns with the bank account.

Thank you for your confidence and please reach out if you have any additional questions.



## Audit Summary for: Friends of Sylvia Luke

Date: February 27, 2026

### 1. Overview

Common Cents Consulting (CCC) reviewed filed data with the Hawaii Campaign Spending Commission, bank data in American Savings Bank, and the campaign provided Treasurer's Ledger. CCC defines significant discrepancies equal to or greater than \$6,000.00 as a singular transaction and not in aggregate. Based on our findings, there were no significant discrepancies. However, we have identified items below as inconsistent between records provided and audited.

### 2. Scope

CCC reviewed debits and credits from January 1, 2022 to June 30, 2022. The Primary goal was to identify any expenses or receipts that may have not been reported.

### 3. Findings

#### Expenditures

##### A. Not Reported

Feb 18 2022	Pacific Club	\$2500.00
May 06 2022	Sarrat Association	\$755.00
June 01 2022	Elite Parking	\$513.09
Mar 29 2022	Allianz	\$12.00
Mar 29 2022	Allianz	\$12.00
May 20 2022	Kauai Chamber	\$90.00

##### B. Duplicate Reported

Jan 10 2022	Hawaiian Airlines	\$158.74
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Jan 10 2022	Hawaiian Airlines	\$238.11
Apr 14 2022	Hawaiian Airlines	\$20.00
May 05 2022	NGPVAN	\$762.85*

\*Was listed as an expense to NGPVAN & as a reimbursement to Emmanuel

## Receipts

### C. Not Reported

June 23 2022	Elvira Lo	\$500.00
June 23 2022	Frank Law	\$500.00
June 23 2022	Ming Dynasty Fish & Shrimp	\$500.00
June 23 2022	KK Ranch	\$500.00
June 23 2022	Kainani Kraut	\$1000.00
June 23 2022	Joannie Hsieh	\$1000.00
June 23 2022	Joel Bongco	\$1000.00
June 23 2022	Steven Sakata	\$1000.00
June 23 2022	Dean Senda	\$1000.00
Apr 24 2022	ActBlue Check Deposit	\$620.00 gross/\$595.51 net
May 08 2022	Richard Klemm	\$250.00*

\*This was reported as an ActBlue fee \$453.45 but should be separated out as a refund

#### 4. Recommendations

CCC recommends that Friends of Sylvia Luke (FOSL) amend the report(s) covering January 1, 2022 to June 30, 2022 to include expenditures that were not reported (A) and remove duplicate expenses reported (B). CCC also recommends amending receipts to include the contributions that were deposited but not reported (C).

#### 5. Conclusion

With amending reports according to the above recommendations, FOSL will have accurate reporting that aligns with the bank account.

Thank you for your confidence and please reach out if you have any additional questions.