



ETHICS COMMISSION

CITY AND COUNTY OF SAN FRANCISCO

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JOHN ST. CROIX
EXECUTIVE DIRECTOR

Date: March 1, 2010

To: Members, Ethics Commission

From: John St. Croix, Executive Director
By: Shaista Shaikh, Assistant Deputy Director

Re: Audit Selection of Year 2009 Committees

This memorandum explains the Ethics Commission's audit selection guidelines and summarizes levels of financial activity by the different types of committees that were active during 2009. The Commission will randomly select committees to be audited at its March 8, 2010 meeting.

Staff has determined that it will be able to audit seven recipient committees that were active during the calendar year 2009. The single audit pool includes:

- all candidates who ran for City elective office in the November 2009 election;
- ballot measure committees active in the November 2009 election; and
- general purpose recipient committees that were active in 2009.

Committees with financial activity of less than \$10,000 are excluded from the audit pool.

Table 1: Types and Financial Activity Levels of Committees Active in 2009

Level of Financial Activity ¹	2009 Candidates	2009 Ballot Measure Cmtes.	General Purpose Cmtes.	No. of cmtes. in audit pool	No. of cmtes. to be selected
\$10,000-\$50,000	0	4	8	12	2 (17%)
\$50,001-\$100,000	1	0	5	6	1 (17%)
Above \$100,000	1	1	7	9	4 (44%)
Subtotal	2	5	20	27	7 (26%)

¹ For candidates and ballot measure committees, the level of financial activity is based on the amount of contributions received by these candidates and committees from the date the committees were formed through December 31, 2009. For general purpose committees, the level of financial activity is based on the sum of expenditures made in 2008 and 2009. The reason for including 2008 expenditure data for general purpose committees is that under California Government Code section 90002(c), the period covered by an audit of a general purpose committee is the previous two calendar years.

Staff is currently administering the public financing program for candidates running for the Board of Supervisors in November 2010 and will continue to administer the public financing program through the first part of fiscal year 2010-2011. The mandatory audits of the 2010 publicly financed candidates for the Board of Supervisors will begin in February 2011. In addition, staff will be preparing guides and forms for the public financing program for candidates for Mayor in the November 2011 election. Candidates for the 2011 election may raise qualifying and matching contributions beginning May 2010 and submit applications for public funding beginning February 2011. Given the Commission's estimate that 25 candidates for the Board of Supervisors will qualify to receive public funding, staff has determined it can perform seven randomly selected audits from the 2009 election cycle.

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Audit Pool of 2009 Committees

Committee Name	Committee Type	Level of Financial Activity
Committee on JOBS Government Reform Fund	G	3
BUILDING OWNERS AND MANAGERS ASSOCIATION OF SAN FRANCISCO POLITICAL ACTION COMMITTEE - INDEPENDENT EXPENDITURES AKA BOMA-SF-Choice for Students	G	3
SAN FRANCISCO CHAMBER OF COMMERCE 21ST CENTURY COMMITTEE	G	3
San Francisco Coalition for Responsible Growth - Political Action Committee	G	3
Plan C San Francisco PAC	G	3
Committee on JOBS Candidate Advocacy Fund	G	3
San Francisco Small Business Advocates	G	2
Asian Pacific Democratic Club PAC	G	2
San Francisco Women's Political Committee	G	2
San Francisco Apartment Association PAC sponsored by San Francisco	G	2
Coleman Action Fund for Children Committee	G	2
SF FORWARD SPONSORED BY SAN FRANCISCO CHAMBER OF COMMERCE	G	1
San Francisco Taxpayers Union Political Action Committee	G	1
District 11 Democratic Club	G	1
Protect Our Benefits	G	1
Residential Builders Association of San Francisco PAC	G	1
Richmond District Democratic Club	G	1
Noe Valley Democratic Club	G	1
Asian American Contractors Association (AACCA) PAC	G	1
Mid-Market ARTS Alliance, Yes on D. Major funding by Warfield Theater, Supported by Market Street Revival, a coalition of artists, neighbors, tenants,	B	3
San Franciscans for Budget Reform: Yes on A	B	1
San Franciscans Against Commercialization - No on C, No on D, Yes on E	B	1
ONE CALIFORNIA FOR ALL - YEE FOR C	B	1
Protect Our Rec Centers/ Yes on C	B	1
Re-Elect City Attorney Dennis Herrera, 2009	C	3
Cisneros for Treasurer 2009	C	2

Criteria

\$10,000-\$50,000
 \$50,001-\$100,000
 Above \$100,000

Level of Financial Activity

1
 2
 3