



**SAN FRANCISCO ETHICS COMMISSION
FINAL AUDIT REPORT:**

**San Francisco for London Breed Mayor 2018,
Sponsored by the San Francisco Firefighters Local 798
FPPC ID #1402175**

I. Introduction

This Audit Report summarizes the audit results for the committee San Francisco for London Breed Mayor 2018, Sponsored by the San Francisco Firefighters Local 798, FPPC Identification Number 1402175 (“the Committee”), for the period from January 1, 2018 through December 31, 2018. The Committee was selected for audit using an objective criteria method pursuant to San Francisco Campaign and Governmental Conduct Code (“Code”) section 1.150(a) and the Commission’s authority under San Francisco Charter section C3-699-11(4), from a pool of eligible committees active in elections during the 2018 calendar year. The audit was conducted by Ethics Commission staff following the 2018 City election to determine whether the Committee materially complied with requirements of the Political Reform Act (California Government Code section 81000, et seq.) and supporting regulations, and the San Francisco Campaign Finance Reform Ordinance (San Francisco Campaign & Government Conduct Code Section 1.100, et seq) and supporting regulations.

II. Audit Authority

San Francisco Charter section C3.699-11 authorizes the Ethics Commission to audit campaign statements that are filed with the Commission along with other relevant documents to determine whether a committee materially complied with applicable requirements of State and local laws. Code section 1.150(a) requires the Commission to audit all candidates who receive public financing and authorizes audits of other committees to be initiated irrespective of whether the committee received any public funds.

III. Audit Scope and Procedures

This audit was performed in accordance with generally accepted auditing standards. The audit is based on documentation provided by the Committee and involved a review of the Committee’s filings and records for the period covered by the audit. This review was conducted to determine, among other

things:

- A. Compliance with all disclosure requirements pertaining to contributions, expenditures, accrued expenditures, and loans, including itemization when required;
- B. Compliance with applicable filing deadlines;
- C. Compliance with any applicable restrictions on contributions, loans, and expenditures;
- D. Accuracy of total reported receipts, disbursements, and cash balances as compared to bank records; and
- E. Compliance with all record-keeping requirements.

The Commission posts to its website all Audit Reports. The Audit Division forwards Audit Reports to the Commission's Enforcement Division, or other appropriate agency, for review to determine whether any further action regarding findings of non-compliance are warranted. The scope of an audit is not exhaustive of all conduct by a committee during the audit period and conduct by a committee not identified as a material finding in an Audit Report may be subject to investigation and possible enforcement action by the Ethics Commission or another agency with jurisdiction to enforce applicable laws.

IV. Committee Information

The Committee was established by San Francisco Firefighters Local 798 as a primarily formed committee to support the election of London Breed for San Francisco Mayor in the June 5, 2018 special election. While the Committee was primarily formed to support London Breed's election to the Office of Mayor, it was not controlled by any candidate and was prohibited from coordinating its expenditures with any candidate. Tom O'Connor was the Principal Officer and Assistant Treasurer and directed the Committees expenditures. Shawnda Deane was the Treasurer and provided accounting and campaign reporting services. Over the course of the audit period, the Committee received \$1,007,563 in monetary contributions. The Committee incurred \$1,007,563 in campaign expenditures. The Committee was terminated as of December 31, 2018.

V. Audit Findings

Auditors concluded there were no material findings with respect to the Committee.