



San Francisco Ethics Commission

25 Van Ness Avenue, STE 220
San Francisco, CA 94102-6053
ethics.commission@sfgov.org
415-252-3100 | sfethics.org

March 9, 2026

To: Members of the Ethics Commission
From: Eamonn Wilson, Audit Manager
Subject: **Agenda Item 6 – Quarterly Audits Division Update**

Summary and Action Requested

This report provides general programmatic updates about the Ethics Commission’s Audits Division (the “Division”). No action is required by the Commission, as this item is for informational purposes only.

Completion of 2024 Mandatory Audits of Publicly Financed Candidates

On Monday, March 9, 2026, the Division published the 27th and final audit report in the 2024 Mandatory Audit Cycle of publicly financed candidates. This is a significant accomplishment for the Division and for the Ethics Commission. After multiple years of carrying an audit backlog, the Division has developed and implemented a model that enables the Commission to complete audits timely and in-house. In 13 months, the Division obtained audit records, conducted transaction testing, and wrote and published final reports for an audit cycle comprising the largest number of publicly financed candidates in a single year since the Public Financing Program began (see [2024 Post-Election Report](#)).

The 27 publicly financed candidates included in the 2024 mandatory audit cycle are listed in the tables below, along with the date that each candidate’s audit report was published:

Candidate	Audit Published
Mark Farrell	3/9/2026
Dean Preston	3/5/2026
Jackie Fielder	3/5/2026
London Breed	3/5/2026
Marjan Philhour	3/4/2026
Ahsha Safai	3/3/2026
Aaron Peskin	2/27/2026
Stephen Martin-Pinto	2/18/2026
Ernest Jones	2/17/2026
Danny Sauter	2/13/2026
Roberto Hernandez	2/13/2026
Stephen Torres	2/12/2026
Chyanne Chen	2/10/2026
Eduard Navarro	10/31/2025

Candidate	Audit Published
Jen Nossokoff	10/31/2025
Autumn Looijen	10/8/2025
Michael Lai	10/8/2025
Trevor Chandler	10/8/2025
Sharon Lai	8/15/2025
Myrna Melgar	8/15/2025
Bilal Mahmood	8/15/2025
Scotty Jacobs	8/6/2025
Moe Jamil	8/6/2025
Matt Boschetto	8/6/2025
Connie Chan	7/31/2025
Adlah Chisti	7/30/2025
Matt Susk	7/30/2025

The Division was able to complete the 27 audits thanks to the diligence, eagerness, and adaptability of the Commission’s auditors Dennis Fiorentinos, Eva Lopez, Meah Chinn, and Emma O’Donnell. Operationally, the Division improved the efficiency of its audit protocols by, for example, implementing transaction sampling, developing uniform testing spreadsheets and phases of analysis, and automating certain data analysis procedures with the help of the Electronic Disclosure & Data Analysis (“EDDA”) Division. The Division also updated its project management practices, including dividing the audits into tranches, assigning multiple audits to each auditor grouped by committee treasurer, and adopting an audit management system to schedule milestones and track progress. Based on delays identified during the audit cycle, the Division has further updated its processes for Audit Manager review and report writing to more efficiently integrate those tasks into earlier phases of the audit process.

All audit reports are posted to the [Audit Reports](#) page of the Commission’s website, which may now be accessed directly from the website’s main drop-down menu as shown in the screenshot below. At a later Commission meeting, the Division will present a summary of trends and areas of noncompliance identified by the Division in its audit findings.



Status of 2026 Public Financing Program

The Division is currently administering the City’s Campaign Public Financing Program for both the June 2026 special election and the November 2026 general election. Candidates running in the special election for Board of Supervisors Districts 2 and 4 became eligible to submit requests for matching public funds on September 3, 2025, and Candidates running in the general election for all even-numbered Supervisor districts could begin submitting requests on February 23, 2026.

As of March 9, 2026, the Commission has reviewed 10 requests from five candidates, all running in the June election. The table below summarizes the public funds that have been approved as of the date of this report. Approved public funds for both elections are updated on the [Public Financing Disbursements](#) page of the Commission’s website.

Election – Race	Candidate	Public Funds Approved
June 2026 – D2	Stephen Sherrill	\$252,000
	Lori Brooke	\$203,076
June 2026 – D4	Natalie Gee	\$192,791
	Alan Wong	\$107,226

In reviewing the above requests for compliance with eligibility requirements, the Division has implemented newly automated procedures developed by the EDDA Division. For each contribution

submitted by a candidate for potential matching, Auditors must verify that the contribution was deposited in the committee's bank account, the contributor's reported address is a residential San Francisco address, the contributor is reasonably associated with the reported address, and whether the contributor has had any previously matched contributions. Using its new analysis templates, Auditors can instantly compare the submitted contributions to San Francisco's master voter file, credit card transaction data, zoning information, and previous public financing requests, significantly decreasing the number of contributions that auditors must manually verify using other types of support documentation provided by committees. For context, the 10 requests reviewed by auditors so far consisted of 2,052 individual contributions.

Status of 2024 Priority Audits

On February 9, 2026, the Division formally initiated the 2024 Priority Audit Cycle by submitting requests for audit records to five of the six committees selected for audit (see [December 2025 Audits Update Report](#)). As of March 6, 2026, the Division has received records from all five committees, and auditors have begun reviewing and organizing records, reconciling bank activity to reported credit and debit totals, and developing transaction sampling plans. The Division is currently targeting early July 2026 for completion of this initial tranche of 2024 Priority Audits.